Koviloor Acadamy

FEDERATED MALAY STATES

MANUAL OF STATISTICS

(REVISED TO 31ST DECEMBER, 1933)

PUBLISHED BY AUTHORITY

PRICE ONE DOLLAR

422

KUALA LUMPUR:
PRINTED AT THE FEDERATED MALAY STATES GOVERNMENT PRESS
1934

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விவேகானந்த புத்தகசாலை
ஹிந்து மதாபிமான சங்கம்
காரைக்குடி.

Presented by S. Muruganna

23-10-52.

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ABBREVIATIONS.

K.L.—Kuala Lumpur

Pk.—Perak

S.—Selangor

N.S.—Negri Sembilan

Pg.—Pahang

E.—Enactment

R.—Regulation

O. in C.—Order in Council

G.—*Gazette* Notification

F.E.—Federal Enactment

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TAXES, LICENCES, DUTIES, FEES, ETC.

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THE LAND CODE, 1926.

F.E. 24, 26.

PREMIA AND RENTS.

16. The rates of premium and rent set out in the following rules will be the rates charged upon all lands alienated after the coming into force of these rules, but nothing herein contained shall preclude the Resident from fixing higher or lower rates in particular cases as he may think fit.

Land Rules, 1930. G. 6916, 11-10-29. G. 3414, 14-5-30. G. 7426, 7-10-32.

TOWN AND VILLAGE LOTS AND LANDS.

17. (i) Land comprised within the boundaries of a town or village, will normally be alienated by auction, subject to a reserve price fixed by the Resident. Such reserve price will be in lieu of premium and will be inclusive of all fees for survey, boundary stones and preparation and registration of title.

G. 6916, 11-10-29.

(ii) Where such land is not alienated by auction, the premium payable in addition to the fees for survey, boundary stones and the preparation and registration of title, will be fixed by the Resident.

18. The annual rent on town or village lots and land will be at such rates as may be fixed by the Resident in each particular case provided that they shall not ordinarily be less than the following:

G. 7426, 7-10-32.

	$	c.
For building lots for every 1,000 sq. ft. or part thereof	1	00

G. 6916, 11-10-29.

with a minimum of $2 for any one lot.

For town or village land, per acre	...	...	...	5	00

19. In the computation of premium and rent payable on town or village land any fraction of a dollar and any fraction of a pole shall be calculated as one dollar and one pole respectively.

COUNTRY LANDS.

20. The premium payable on country lands exceeding ten acres in extent, when not alienated by auction, will be such as may be generally or in particular cases fixed by the Resident.

21. (i) The annual rent on country lands exceeding ten acres in area will be:

One dollar per acre per annum for the first six years and thereafter $4 per acre per annum.

(ii) The time for enhancement of rent will be computed from the first day of January preceding the date of entry into occupation or of completion of the document of title, whichever shall first occur, in cases in which such event takes place before the first day of July, and from the first day of January following such first event in cases in which such event takes place after the 30th June in any year.

22. (i) The owner of any country land exceeding 10 acres in area which is not cultivated with rubber, tapioca or gambier may claim annually before the first day of April a rebate of rent on so much of the said land as he shall prove to the satisfaction of the Resident has been brought under cultivation and maintained in cultivation with padi, coconuts or other agricultural product approved by the Resident.

Land Rules, 1930. G. 6916, 11-10-29.

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(ii) The rebate to be allowed shall be such as to reduce the rent for the year in respect of the area in question to the following rates:

(*a*) On land cultivated with padi ... ... $1 per acre
(*b*) ,, ,, coconuts or any other approved agricultural product ... 2 ,,

(iii) The Resident may from time to time prescribe the manner in which application for rebate may be made and in which proof of cultivation shall be furnished.

(iv) The foregoing provisions of this rule shall only apply to land alienated or occupied in expectation of title before the 1st day of January, 1934. G. 4185, 16-6-33.

(v) The provisions of this rule shall cease to have any force or effect on and after the 1st day of January, 1944.

23. The premium, if any, payable on country lands not exceeding 10 acres in area, when alienated otherwise than by auction shall be fixed by the Resident.

The Resident in special circumstances may in lieu of premium impose an annual payment in addition to the rent payable under rule 24. Such annual payment shall be five per cent. on the amount which would have been charged as premium. G. 2743, 10-4-31.

24. (i) Country lands not exceeding 10 acres in area will be divided into first and second class land in Perak, Selangor and Negri Sembilan and into first, second and third class land in Pahang.

(ii) The annual rent payable in respect of land in the said classes respectively will be as follows:

For first class land, per acre	$1.60 to $4.00
,, second ,, ,, ,, ...	80 cents to $1.20
,, third ,, ,, ,, (Pahang only) ...	60 cents

25. Unless the Resident shall in any particular case otherwise direct the minimum rent payable in respect of any country land will be the sum of one dollar. G. 7426, 7-10-32.

26. In the computation of premium and rent payable on any country land any fraction of a dollar less than ten cents and any fraction of an acre less than one rood shall be calculated as ten cents and one rood respectively. G. 6916, 11-10-29.

LEASES.

27. (i) When a lease of State land or land reserved for a public purpose has been registered before the first day of October in any year, a rebate of one-quarter of the annual rent shall be made in respect of each completed quarter of the year that has elapsed before the registration of the lease.

(ii) The rent due in respect of the year in which any lease of State land or land reserved for a public purpose expires shall be so much only as will complete the total amount of rent due in respect of the whole term of the lease.

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Lands.

SURVEY AND SETTLEMENT.

Land Rules, 1930.

28. Whenever any of the powers mentioned in section 190 of the Enactment are being exercised the Penghulu or Assistant Penghulu of the mukim and either the proprietor of the land or his representative shall if possible be present. G. 6916, 11-10-29.

29. When a Survey Officer or a Settlement Officer has made an assessment as prescribed in section 193 of the Enactment, he shall forthwith prepare and hand to the proprietor of the land, or his representative, a memorandum in writing addressed to the Collector, stating the number, description, age and size of the trees or other property to be removed or destroyed and his detailed valuation thereof and no trees or other property shall be removed or destroyed for the space of 48 hours after the said memorandum has been handed to such proprietor or representative.

30. The boundary marks to be emplaced under section 195 of the Enactment shall be of such material and of such size as may be approved by the Surveyor-General.

31. The officer having control under section 197 of the Enactment of all stations and marks in the State, other than those belonging to the Trigonometrical Branch of the Survey Department is the Superintendent of Revenue Surveys.

Stations and marks belonging to the Trigonometrical Branch are under the control of the officer in charge of that branch.

SURVEY FEES.

32. (i) The following are the prescribed fees for survey and are inclusive of the cost of preparation of plans and the emplacement of boundary stones or pipes:

	$	c.	
5 acres and under	25	00	
For each additional acre up to 10 acres	4	00	
10 acres	45	00	
For each additional acre up to 25 acres	3	00	
25 acres	90	00	
For each additional acre up to 50 acres	2	40	G. 2240, 24-3-32.
50 acres	150	00	G. 6916, 11-10-29.
For each additional acre up to 100 acres	2	00	
100 acres...	250	00	
For each additional acre up to 200 acres	1	00	
200 acres...	350	00	
For each additional acre up to 300 acres		90	
300 acres...	440	00	
For each additional acre up to 500 acres		80	
500 acres...	600	00	
For each additional acre up to 1,000 acres...		70	
1,000 acres	950	00	
For each additional acre above 1,000 acres		60	

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(ii) These fees shall be payable on each separate lot into which the Collector may, under the provisions of section 22 (ii) of the Enactment, require the area approved to be divided and for the purpose of calculation any additional part of an acre shall be reckoned as an additional acre. Land Rules, 1930. G. 6916, 11-10-29.

(iii) In addition to the survey fees prescribed in clause (i) of this rule the following charges shall be payable to cover the cost of boundary stones and pipes:

	$ c.
For each boundary stone emplaced	1 00
For each pipe emplaced	3 50

33. In the case of any application for country land not exceeding five acres in area the Collector, if he is satisfied that the applicant has not the means to pay survey fees in accordance with the scale prescribed in rule 32, may at his discretion remit such part of the survey fees (not exceeding two-thirds thereof) as he may consider proper.

34. The Resident may exempt any district or part of a district or land within any district alienated for the cultivation of rice only from the operation of rule 32 in so far as it applies to agricultural land not exceeding five acres in extent and substitute in respect of such land a survey fee of $1 per acre with a minimum fee of $3. Such fee shall include the cost of boundary stones and pipes and the emplacement thereof.

35. If the sub-division of any block of surveyed land exceeding 50 acres in area necessitates further survey the fees payable shall be the actual cost of such further survey as certified by the District Surveyor together with the fees payable under rule 37, for the drafting of plans.

36. If the sub-division of any block of surveyed land not exceeding 50 acres in extent necessitates further survey, the fees payable shall be two-thirds of the fees payable under rule 32 in respect of each new sub-divisional lot together with the fees payable under rule 37 for the drafting of plans, provided that where the original block does not exceed five acres in extent the Collector, if he is satisfied that the applicant has not the means to pay fees in accordance with the above scale may remit such part of the fees (not exceeding two-thirds thereof) as he may consider to be proper.

37. The fees payable for the drafting of plans, in cases where the cost of plans is not included in the cost of survey, are as follows:

	$ c.
On extracts from the mukim register	50
On grants, leases and certificates of title, 100 acres and under	2 00
On grants, leases and certificates of title, over 100 acres but less than 1,000 acres	5 00
On grants, leases and certificates of title, of 1,000 acres and over	10 00

G. 8445, 21-11-30.

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38. In the case of any survey rendered necessary in order G. 6916, 11-10-29.

(*a*) to replace an existing title based on a defective survey or G. 5051, 18-7-30.

(*b*) to enable the surrender to the Ruler of the State without cost to the person surrendering of any land required or likely to be required for the improvement of any town, village, road, path or river or for the execution of any work undertaken for the public benefit;

(*c*) to comply with an approved plan under the Sanitary Boards Enactment, 1929, which involves the surrender of land to the Ruler of the State;

the Resident may in his discretion remit the whole or such part of the fees payable under rules 32, 35, 36 and 37 as may seem to him proper. G. 6916, 11-10-29.

OFFICE FEES.

39. The following are the fees prescribed for the proceedings specified below provided that the Resident may, with the approval of the Chief Secretary to Government waive either generally or in particular cases the fee for the issue of any notice under sections 205, 206 or 208: Land Rules, 1930. G. 6916, 11-10-29. G. 5661, 14-8-31.

	$ c.
(1) Engrossment and registration of—	
(*a*) Grant, lease or certificate of title	3 00
(*b*) Entry in mukim register	1 00
(2) Engrossment of certified copy of document of title under section 100—	
(*a*) if grant, lease or certificate of title	3 00
(*b*) if extract from mukim register	1 00
(3) Registration of a caveat for first title affected ...	5 00
For every other title affected	1 00
(4) Registration of any instrument or making any memorial not otherwise provided for—for the first title affected	2 00
For every other title affected	0 50
(5) Inspection of each rent roll, or register book inspected	0 50
For a general search	5 00
(6) Inspection of any Land Office or Revenue Survey Office plan—for each plan inspected	0 50
(7) Filing statutory declaration or sworn statement ...	1 00
(8) Recording change of ownership in roll of approved applications—	
(*a*) if under rule 11	1 00
(*b*) if under rule 12	5 00
(9) Filing application under section 107	1 00
(10) Copy of order under section 107 (vii)...	1 00
(11) Filing application under section 137 (i)	10 00

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Taxes, Duties, Fees, etc.

		$ c.	
(12)	Issuing certificate under section 137 (i)	2 00	Land Rules, 1930.
(13)	Issuing authority under section 137 (ii)	2 00	
(14)	Filing application under section 141	1 00	G. 6916, 11-10-29.
(15)	Order of sale under section 142	2 00	
(16)	Deposit of an instrument creating a trust under section 161	2 00	
(17)	For adding the words "as trustee," etc., under section 163 for the first title affected	1 00	
	For every other title	0 50	
(18)	Filing application to remove caveat under section 171	1 00	
(19)	Deposit of copy of power of attorney under section 182	2 00	
(20)	Note of delivery of power of attorney under section 183	0 50	
(21)	Fee for issue of any notice or other process under sections 19, 72, 100, 103, 107, 141, 171, 205, 206 or 208	0 50	
(22)	Certificate of grounds of decision under section 237	5 00	
(23)	Examining a copy of any instrument and certifying the same to be a true copy	1 00	
(24)	Supply of authenticated extract under section 230 (*k*) for every title affected	1 00	
(25)	Preparation of certified copy of any document not otherwise specified for each folio of 100 words	0 50	
(26)	Deposit of any instrument not otherwise provided for	2 00	

(27) Commission on sales by auction not conducted by a licensed auctioneer: G. 8775, 2-12-32.

Gross amount realised by sale for calculating percentage commission.	Percentage commission.
On the first $1,000	2 per centum
On the excess over $1,000 up to $10,000 ...	1 ,,
,, ,, $10,000 up to $20,000 ...	½ ,,
,, ,, $20,000 up to $60,000 ...	¼ ,,
,, ,, $60,000	⅛ ,,

Provided that the total commission payable on any one sale shall not exceed $1,000. For the purpose of this provision all property belonging to one person sold under any one order of sale shall be deemed to be the subject of one sale.

		$ c.	
(28)	Expenses of sale under section 143 other than cost of newspaper advertising	1 00	G. 760, 29-1-32.
(29)	On execution by the Collector under section 41 of a memorandum in the form in Schedule IIIB ...	5 00	G. 101, 13-1-33.

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Exemptions.

(*a*) Caveat by Collector or Registrar. G. 6916, 11-10-29.

(*b*) Registration of instruments of charge or discharge made in connection with loans from Government funds to Asiatic cultivators for agricultural purposes.

(*c*) Engrossment and registration of a title where free survey has been granted under section 33 or rule 38. G. 8893, 20-12-29.

(*d*) Registration of a memorandum of surrender under section 102. G. 6916, 11-10-29.

(*e*) Cancellation of memorial of attachment under section 108.

(*f*) Memorials of notices under sections 30, 37 and 210.

(*g*) Memorial under sections 171 and 224.

(*h*) Note under sections 63 and 184.

(*i*) Memorial of cancellation of charge or charges under section 147 (i). G. 5051, 18-7-30.

(*j*) Memorial under section 212.

(*k*) Re-drafting, engrossment and registration of fresh title under section 220.

(*l*) Registration of memorandum under section 41. G. 101, 13-1-33.

TEMPORARY OCCUPATION OF STATE LAND.

40. (i) The Resident or where the power has been delegated to him under section 20 of the Enactment the Collector may permit any person to occupy temporarily a specified portion of State land. G. 6916, 11-10-29.

(ii) To every such person there shall be issued a licence substantially in the form of Schedule VI.

(iii) Every such licence shall expire not later than the 31st day of December of the year in respect of which it is issued.

(iv) The fee payable in respect of such licence shall ordinarily be in accordance with the following scale: * G. 9183, 16-12-32.

(*a*) *Town and Village Lands.*—Not less than $3 nor more than $50 a year for every acre or part of an acre with a minimum of $5 a year if a house is erected on the land.

(*b*) *Country Lands.*—Not less than $1 nor more than $10 a year for every acre or part of an acre.

(*c*) *Roadside Reserves.*—Not less than $1 nor more than $10 a year for every acre or part of an acre.

(*d*) *Land for Roadside Shops.*—Not less than $5 nor more than $50 a year for each shop.

(*e*) *Land for Visible Petrol Fillers.*—Not less than $5 nor more than $20 a month for each filling station.

Provided that either generally or in any particular class of cases or in any particular case the Resident may in his discretion authorise the issue of licences on payment of higher or lower fees than are hereinbefore prescribed.

* Land in Malay Residential Settlement, Ipoh, $2 per half an acre per annum. G. 2131, 14-3-30.

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Taxes, Duties, Fees, etc.

41. No licence for the temporary occupation of State land shall be transferable. G. 6916, 11-10-29.

42. (i) The Resident or where such power has been delegated to him under section 20 of the Enactment the Collector may permit the temporary occupation of a specified portion of State land situated within the limits of a town or village for the purpose of a circus or theatrical or other performance for such period as he may think reasonable, provided that no such permission shall be granted by a Collector save in respect of such areas as may have been approved by the Resident.

(ii) Every licence under this rule shall be substantially in the form of Schedule VII.

(iii) The fee payable in respect of a licence under this rule shall be not less than $1 nor more than $10 a day for each day during which the licence remains in force. G. 8893, 20-12-29.

43. (i) The Resident may subject to such conditions as he may generally or in particular cases direct cause to be issued to any person desirous of manufacturing bricks, tiles or any form of pottery or earthenware or of burning lime a licence substantially in the form of Schedule VIII to occupy and use for such purpose on payment of the prescribed rent such portion of State land as may be described in such licence for any period not exceeding ten years. G. 6916, 11-10-29.

(ii) The rent payable in respect of a licence under this rule shall be at the rate of not less than $5 nor more than $50 a year for each acre or part of an acre. G. 8893, 20-12-29.

44. (i) The Resident may permit the temporary occupation by aborigines of such dusuns or other portions of State land within such area as he may think fit, and such occupation shall be subject to such conditions as to payment or non-payment of fees or otherwise as he may generally or in particular cases consider reasonable. G. 6916, 11-10-29.

(ii) Every such permission shall be recorded in the Land Office of the district to which it relates.

Temporary Occupation of Mining Land.

45. (i) The Collector may issue to any person a licence in the form of Schedule VI to occupy land alienated for mining purposes.

(ii) Such licence shall amount to the written permission required by section 16 (vii) of the Mining Enactment, 1928, but shall not give any rights to the holder thereof as against the rights of the lawful occupier for mining purposes.

(iii) The fees payable in respect of a licence under this rule shall ordinarily be in accordance with the following scale: G. 9183, 16-12-32.

(*a*) *Town and Village Land.*—Not less than $3 nor more than $50 a year for every acre or part of an acre with a minimum of $5 a year if a house is erected on the land.

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(*b*) *Land for Roadside Shops.*—Not less than $5 nor more than $50 a year for each shop.

(*c*) *For any other Land.*—Not less than $1 nor more than $10 a year for every acre or part of an acre.

Provided that either generally or in any particular class of cases or in any particular case the Resident may in his discretion authorise the issue of licences on payment of higher or lower fees than are hereinbefore prescribed.

TEMPORARY OCCUPATION OF RESERVES.

46. (i) The Resident may authorise the officer for the time being having the control and maintenance of any land reserved for a public purpose to issue licences for the temporary occupation of parts of such land not exceeding one acre in extent and to fix the fees to be paid for such licences. Land Rules, 1930. G. 6916, 11-10-29.

(ii) The period of any such licence may not exceed one year.

(iii) The authorisation by the Resident may be either general or particular.

LICENCES TO REMOVE SAND, ETC.

47. The Collector may issue to any person a licence, substantially in the form of Schedule IX to remove from any land any of the articles mentioned in section 27 of the Enactment provided always:

(i) That no licence shall be issued to remove guano except with the approval of the Resident and subject to the condition that no guano removed under it shall be exported from the Federated Malay States.

(ii) That no licence shall be issued for the removal of bricks, tiles or lime except with the approval of the Resident but no such approval shall be necessary in the case of a holder of a licence under rule 43.

48. (i) Before issuing a licence under rule 43 or 47 the Collector may require the applicant to deposit such sum of money as the Collector may require: and on default being made in the payment of any sum accrued due under the licence the sum so accrued due may be withdrawn by the Collector from the sum deposited as aforesaid and credited to revenue. G. 8893, 20-12-29. G. 6916, 11-10-29.

(ii) The Collector may also require the applicant to furnish such security as the Collector may deem sufficient, that all holes and inequalities caused in the surface of the ground in the course of getting any article authorised by the licence to be removed or the materials therefor shall within a time to be fixed by the Collector be filled in or drained to his satisfaction.

49. Any person having lawful control of land reserved for a public purpose may remove therefrom without licence any of the materials or commodities mentioned in section 27 of the Enactment the removal whereof is necessary for the due fulfilment of the public purpose for which such reserve was constituted; and to any other person desiring to remove from such reserve any of the said materials or commodities

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the Collector may with the consent of the person having lawful control of such reserve issue a licence in that behalf in the manner and subject to the conditions prescribed in rules 47 and 48 in the case of State land. Provided that no such licence shall authorise the removal of any forest produce from a reserved forest or the doing therein of any act prohibited by section 22 of the Forest Enactment, 1918.

In this rule "forest produce" and "reserved forest" have the meanings assigned to them respectively in the Forest Enactment, 1918.

50. The payments to be made for licences issued under rule 47 shall be as follows: Land Rules, 1930. G. 8445, 21-11-30

For earth, gravel, stone, coral, shell, sand, loam, clay, or lime	A charge not exceeding 10 cents a cubic yard
or if loaded into tongkangs ...	A charge not exceeding 10 cents a ton
For guano	A charge of 15 cents a pikul
For bricks	A charge of one dollar a laksa
For tiles	A charge of 20 cents a laksa
For cement	A charge not exceeding 30 cents a ton

Provided that the Collector may at his discretion as an alternative to the charges prescribed above impose payments at the following rates—

For earth, gravel, stone, coral, shell, sand, loam, clay, lime, cement, bricks or tiles	For every person employed $1.00 a month
For guano	For every person employed $5.00 a month

Provided further that the Resident may in any particular case or in respect of any particular area grant partial or total exemption from the payments prescribed in this rule. G. 1729, 10-3-33.

NOTICE OF SALE RULES, 1933.

RULE 2.—When any sum due in respect of any document of title becomes an arrear fees in accordance with the following scale shall be payable in respect thereof: G. 5162, 28-7-33.

	$ c.
(*a*) Where the amount due does not exceed $2 ...	50
(*b*) Where the amount due exceeds $2 but does not exceed $10	1 00
(*c*) Where the amount due exceeds $10 but does not exceed $100	2 00
(*d*) Where the amount due exceeds $100	5 00

No fees or expenses of service of any notice of sale shall be chargeable except the fees prescribed by rule 2.

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Lands.

War Service Land Scheme.

The maximum area granted to any individual under the scheme will be 100 acres and the committee appointed under the scheme will have full discretion as to the area to be allotted in each case having regard to the relative advantages and accessibility of the land and the claims of the applicant. G. 771, 14-2 20.

Quit Rent.—10 cents an acre or part of an acre per annum for the first ten years (provided the land continues to be held by the original grantee or his heirs) and thereafter at the rate prevailing in the district at the date of the grant.

Premium.—Free.

Fees for survey and preparation of title will be remitted.

Premium on Country Lands.

Premium payable on country lands not exceeding ten acres when not alienated by auction shall be as follows :

Perak.

1. For bendang, nipah or rembia—Nil. Pk. 6051, 30.

2. For other cultivation : A.G.O. 44, 31.
   (*a*) In Malay Reservation—up to $25 per acre.
   (*b*) Outside Malay Reservation—up to $50 per acre.

Premium and rent payable on realienation of land planted with rubber contrary to the conditions of the title are as follows : A.G.O. 354, 28. Pk. 1945, 25.

(*a*) Titles which contain the words "Bendang," "Padi," etc., as set forth in the schedule to section 3 of Rice Lands Enactment 2/17 under the heading "Nature of Cultivation" and rubber has been planted.	Premium at $10 an acre, rent at $4 per acre per annum.
(*b*) Titles which contain the words "Kampong," "Fruit Trees," etc., under the heading "Nature of Cultivation" and the words "No rubber allowed," etc., in the special condition column and rubber has been planted.	Premium at $10 an acre, rent at $4 per acre per annum.
(*c*) Titles which contain the words "Kampong," etc., under the heading "Nature of Cultivation" and in the special condition column—"For each acre five permanent fruit trees other than getah to be planted and maintained yearly for five years from the date of alienation and thereafter maintained".	Premium at $5 an acre, rent at $3 per acre per annum.

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(*d*) Titles which contain the words "Kampong," etc., under the heading "Nature of Cultivation" and in the special condition column—"For each acre five permanent fruit trees other than getah to be planted and maintained yearly for five years from the date of alienation". — No premium.

(*e*) Titles which contain the words "Kampong" "Fruit Trees," etc., under the heading "Nature of Cultivation" and no special condition. — No premium.

SELANGOR.

1. (i) Malay Reservations—

(*a*) Rubber—$10 to $50 an acre according to locality; A.G.O. 277, 28.

(*b*) Any cultivations other than padi, prohibiting rubber $5 to $50 an acre according to locality; S.G. 4, 28.

(*c*) Padi—$3 an acre.

(ii) Outside Malay Reservations—

(*a*) Rubber—$20 to $150 an acre according to locality;

(*b*) Any cultivations other than padi, prohibiting rubber $10 to $150 an acre according to locality;

(*c*) Padi—$3 an acre.

(iii) For road frontage an extra premium to be charged in every case of $2.50 for every quarter chain or fraction of a quarter chain of road frontage in excess of a whole number of quarter chains.

2. If it is in any circumstances desired to charge rates less than the foregoing, the application must be referred to the British Resident for his decision.

3. Premium payable on realienation of land planted with rubber contrary to the conditions of the title. — $25 an acre. A.G.O. 741, 27. S 4689, 27.

NEGRI SEMBILAN.

1. Standard rates of premium on agricultural lands under 10 acres without road frontage or existing cultivation or special conditions are as follows in all districts:

(*a*) For land inside Malay Reservation—

(i) Rubber land ... ... $15 to $40 per acre

(ii) No rubber land ... ... 5 to 25 ,,

(*b*) For land outside Malay Reservation—

(i) Rubber land ... ... $25 to $50 ,,

(ii) No rubber land ... ... 15 to 30 ,, A.G.O. 277, 28. N.S.G. 1480, 29.

Anything below this minima or above these maxima should be referred to the Resident.

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2. Seremban— N.S. 656, 25.

(*a*) Kampong land within a five-mile radius of Seremban Police Station $10 to $25 per acre. A.G.O. 247, 25.

(*b*) Other Kampong land $5 to $10 per acre.

3. For realienation of— Premium.

Land planted with rubber over two and under five years in growth ... ... $20 to $35 an acre A.G.O. 850, 26. N.S.G. 1818, 29.

Land planted with rubber of five years growth or over ... ... 30 to 40 „

All cases in which the rubber has been planted within the last two years should be reported, with recommendations and reasons, for the Resident's decision before surrender is accepted.

RENT ON COUNTRY LANDS.

	Rubber.	Non-rubber.	
In Malay Reservations	... $3.20 per acre	... $1.60 per acre	N.S. 2094, 28.
Outside Malay Reservations	... 4.00 „	... 2.00 „	A.G.O. 520, 29.

Premium will vary according to situation and lie of land.

PAHANG.

1. The Collector to fix within the maximum of $25 and minimum of $2 per acre. A.G.O. 277, 28. Pg. 544, 28.

Collectors are authorised to alienate second and third class lands without premium.

2. Premium payable on realienation of land planted with rubber contrary to the conditions of the title. $25 to $2 per acre A.G.O. 850, 26. Pg. 574, 25.

(Special cases to be referred to the Resident.)

ALIENATION OF LANDS AT CAMERON HIGHLANDS.

Lands for building in the Southern Highlands— A.G.O. 695, 30. F.S.G. 332, 30. Pg. 1744, 29.

Premium ... ... $300 per acre or part of an acre

Annual rent ... ... 5 per acre

Lands for agriculture (excluding lands to be used for stock raising, dairy farming and/or the cultivation of vegetables and cattle fodder) in the Southern Highlands—

Premium:

Lands with frontage on Main Road ... $100 per acre

Lands without frontage on Main Road ... 50 „

Annual rent—$1 per acre for the first six years, and thereafter $4 per acre.

Lands to be used solely for stock raising, dairy farming and/or the cultivation of vegetables and cattle fodder—

Premium ... ... $2 per acre

Annual rent ... ... 2 „

For fishing in Krian Irrigation Reservoir at Bukit Merah: F. E. 11, 11. Pk. G. 29, 15-1-15.

	$ c.
Fee per annum for each person	1 00

Licences to be issued to persons of Malay nationality only, and shall expire on 31st December in each year.

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Taxes, Duties, Fees, etc.

An advocate and solicitor shall in the absence of an express agreement to the contrary be entitled to charge for all work done by him under the Land Code: G. 336, 18-1-29.

Scale of Fees.

1. Transfer of land—
   (*a*) By the purchaser to his solicitor upon the amount of the consideration in respect of which stamp duty is payable

On the first $	2,000	...	$1	per	$100
On the next	8,000	...	75 cents	per	$100
,,	40,000	...	40	,,	100
,,	150,000	...	30	,,	100
,,	800,000	...	20	,,	100

   (*b*) By the vendor to his solicitor (where one is employed) upon the amount of the consideration in respect of which stamp duty is payable

On the first $	2,000	...	50 cents	per	$100
On the next	8,000	...	37½	,,	100
,,	40,000	...	20	,,	100
,,	450,000	...	10	,,	100
,,	500,000	...	5	,,	100

2. Charge of land—
   (*a*) By the chargor to the chargee's solicitor the same fee as would be paid by a purchaser to his solicitor in respect of a like consideration.
   (*b*) By the chargor to his solicitor the same fee as would be paid by a vendor to his solicitor in respect of a like consideration.
3. Lease of alienated land—
   (*a*) By the lessee to the lessor's solicitor $5 per folio of 100 words.
   (*b*) By the lessee to his own solicitor three quarters of the above rate.

In every case subject to a minimum fee of $20.

These fees shall be in full for all meetings, letters, consultations, drafts, enquiries, searches, duplicates, engrossing, filing and registering in relation to the several matters treated of and shall be subject to the following provisos:

(i) Where the fee is calculated on the amount of the consideration and the consideration exceeds $1,000,000 the fee shall be calculated as though the consideration were $1,000,000 and

(ii) Where a transaction consists of several transfers from different vendors to the same purchaser, the fee payable by the purchaser to his solicitor shall be calculated on the total consideration on which stamp duty is payable and not on the consideration stated in each separate transfer.

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Lands.

THE CUSTOMARY TENURE ENACTMENT, 1926.

N.S. E. 1, 26.

Section 15.—Fee payable by the appellant or applicant on filing an appeal under sub-section (i) or an application under sub-section (ii) $3 00

provided that the Resident may at his discretion remit the whole or any part of such fee.

THE LAND CODE, 1891.

Assessment on Customary Land.

Rates of assessment on customary lands, to remain in force for a period of seven years with effect from the 1st day of June, 1927.

Note.—The new rates of assessment will be collected from the 1st January, 1928.

Kuala Lumpur.

G. 2975, 31-5-27.

Description of customary land.	Rate of assessment.
	$ c.
On building lots of 2,400 square feet or under within village limits, per lot	1 00
On lands situated within town limits, per acre	5 00
„ „ outside town and village limits, per acre ...	4 00

Kuala Selangor.

G. 2976, 31-5-27.

On building lots of 2,400 square feet or under within village limits, per lot	1 00
On lands situated outside village limits:	
(i) Lands cultivated with rubber, per acre	3 20
(ii) Lands cultivated with padi or nipah, per acre ...	1 00
(iii) Lands other than the above, per acre	1 50

The following rate to remain in force for a period of seven years with effect from 1st day of June, 1927.

	$ c.	
On lands situated within town or village limits per acre ...	5 00	G. 5660, 14-8-31.

Note.—The new rate of assessment will be collected from the 1st January, 1932.

Ulu Selangor.

Description of customary land.	Rate of assessment.
	$ c.
On building lots of 2,400 square feet or under within town limits, per lot	2 00
On lands other than the above, per acre	3 20

This notification does not apply to the following lands:

Mukim.	*Title Nos.*	
Ampang Pechah ...	58, 59, 62, 63, 64, 65, 66, 67, 68, 70, 71, 72, 73, 86, 88, 91, 92, 93, 95, 97, 98, 99, 102, 103, 107, 110, 116, 120, 122 and 123	
Ulu Yam	31, 33, 34, 36, 37, 50, 52, 54, 66, 71, 72, 86, 113, 156, 164, 171, 173, 174 and 182	G. 2977, 31-5-27.
Rawang	51, 57A, 61 and 260	

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KUALA LANGAT.

	$ c.	
On customary land cultivated with rubber	3 20	G. 2978, 31-5-27.
,, ,, ,, cultivated with padi or nipah	1 00	
,, ,, ,, other than the above	1 50	

THE PROBATE AND ADMINISTRATION ENACTMENT, 1920. F. E. 4, 20.

[For fees under Small Estates (Distribution) Rules, *see* page 96.]

THE BURIALS ENACTMENT, 1910. F. E. 4, 10.

[For burial ground licences, *see* page 136.]

THE VALUATION OF LAND ENACTMENT, 1922. F. E. 21, 22.

RULE 3.—The following fees shall be payable under this Enactment: G. 2370, 3-5-23.

Revaluation (section 17).

When the value does not exceed—		$ c.
$ 1,000	fees ...	5 00
2,500	,, ...	7 50
5,000	,, ...	10 00
7,500	,, ...	12 50
10,000	,, ...	15 00
15,000	,, ...	17 50
20,000	,, ...	20 00
40,000	,, ...	27 50
60,000	,, ...	35 00
80,000	,, ...	42 50
100,000	,, ...	50 00
200,000	,, ...	80 00
500,000	,, ...	150 00
1,000,000	,, ...	250 00

With an additional $50 for every $200,000 or part thereof.

Certified copy of entry in valuation roll (section 46)	5 00

The fees prescribed by rule 3 shall be payable in stamps.

3A. Applications in the prescribed form for new valuations under section 17 (i) of the Enactment shall have the prescribed fee affixed to the form in revenue stamps of the Federated Malay States. The Valuer-General shall ensure that such stamps are duly cancelled. G. 2934, 27-5-27.

Applications for certificates of valuation under section 46 (i) shall be accompanied by the prescribed fee in revenue stamps of the Federated Malay States. Such stamp or stamps shall be affixed by the Valuer-General to the counterfoil of the certificate, and duly cancelled by him.

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Lands.

THE WATERS ENACTMENT, 1920. F. E. 9, 20.

The annual fees payable on licences shall be as follows:

For a licence under section	5 (i) (*a*) ...	free
,, ,,	5 (i) (*b*) or (*c*)	$1 to $50, at the discretion of the Resident
,, ,,	7 (iii) ...	10 cents per shaft horse-power of turbine
,, ,,	7 (iv) (*a*) ...	$5
,, ,,	7 (iv) (*b*) ...	free
,, ,,	7 (iv) (*c*) ...	$10 to $50, at the discretion of the Resident

G. 1069, 23-2-23.

G. 2392, 24-3-33.

THE DRAINAGE RATE ENACTMENT, 1929. F. E. 21, 29.

PERAK, SELANGOR AND PAHANG.

Drainage rate (sec. 8) not to exceed $1.50 per acre per annum.

RATES FOR 1933.

	$	c.		
Drainage areas—Perak:				
Bagan Datoh Delta	1	15	per acre per annum	G. 9173, 16-2-32.
Land within Telok Anson Estate Limited, 1931		50	,,	G. 1237, 13-2-31.
Drainage areas—Selangor:				
Klang Mukim		40	,,	G. 94, 13-1-33.
Jeram		70	,,	
Kapar (1934)		55	,,	G. 9192, 29-12-33.
Sungei Buloh (South)		55	,,	G. 96, 13-1-33.
Sijangkang		20	,,	G. 3171, 5-5-33.
Langat River:				
On Alienated Land		30	,,	G. 3172, 5-5-33.
On Forest Reserve		15	,,	
Sungei Buloh (North)	1	10	,,	G. 96, 13-1-33.
Banting		60	,,	G. 3174, 5-5-33.
Padang Gajah		90	,,	G. 96, 13-1-33.
Kanchong (East)...		85	,,	
,, (West)	1	30	,,	G. 2130, 24-3-33.
Tanjong Duablas		50	,,	G. 3173, 5-5-33.
Badong		60	,,	G. 96, 13-1-33.
Selangor River:				
Area served by Sluice Gate, 40¼ mile, Rawang Road		10	,,	G. 96, 13-1-33.
,, ,, 40⅔ ,, ...		10	,,	
,, ,, 41⅔ ,, ...		35	,,	
,, Assam Jawa Drain		35	,,	
,, Kampong Kuantan Drain and water-gate		55	,,	

In the computation of the annual drainage rate any fraction of a dollar less than five cents and any fraction of an acre less than one rood shall be calculated as five cents and one rood, respectively. G. 5866, 28-10-27.

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Taxes, Duties, Fees, etc.

The Mining Enactment, 1928.

F. E. 19, 28.
Mining Rules, 1928.

Part I.

Premia, Rents and Fees.

Subject to any special instructions by the Resident given with the sanction of the Chief Secretary to Government in exceptional cases, the premia, rents and fees to be charged under the Enactment shall be as follows:

G. 8298, 21-12-28.

Table I.

Premia and Rent.

(i) The premium payable on State land disposed of by public auction or tender under section 5 of the Enactment will ordinarily be the price bid or tendered by the successful bidder or tenderer.

The reserve price on lands to be disposed of by auction or tender will be fixed by the Resident.

When premium is charged on State land disposed of under the said section, without auction or tender, the premium shall be such as may be either generally or in particular cases fixed by the Resident.

G. 8298, 21-12-28.

[Rules to be observed in computing premium—fraction of an acre in all cases is to be calculated to the nearest quarter of an acre and charged for as such.]

F.S.G. 2580, 26. A.G.O. 852, 26.

(ii) The annual rent to be reserved in every mining lease and mining certificate issued under the Enactment shall be at the rate of $1 per acre. In computing rent on this basis any fraction of a dollar less than ten cents and any fraction of an acre less than one rood shall be calculated as ten cents and one rood, respectively.

[*Section 140.*—No quit rent on ancestral mining lands.]

(iii) When any mining lease or mining certificate has been registered after the thirtieth day of June in any year rent for six months only shall be paid in respect of such year.

(iv) The rent due on account of the year in which any mining lease expires shall be so much only as will complete the total amount of rent due in respect of the term of the mining lease.

Table II.

Office Fees.

(Other than those prescribed under the Land Code.)

Mining Rules, 1928.

	$	c.	
1. Engrossment and registration of mining lease	3	00	
2. Engrossment and registration of mining certificate ...	2	00	
3. Exemption fees under section 19, per acre not less than...	2	00	
4. Individual mining licence	5	00	
5. Prospecting licence, * for every 1,000 acres and under, not less than	25	00	
6. Copy of Warden's record and notes (section 105) ...	5	00	
And in addition for every 100 words		75	G. 3033, 22-4-32.
7. Issue of any notice (payable by the person at whose instance or on whose behalf the notice is issued) ...		50	G. 8298, 21-12-28.
8. Endorsement of extension of a mining lease under section 24 (i)	5	00	G. 5322, 15-7-32.

* Free for wolfram in Pahang.

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Lands.

Table III.

A—SURVEY FEES.

(*Including Cost of Plan and Tracing.*)

	$	c.
10 acres and under	49	50
For each additional acre up to 25 acres	3	30
25 acres	99	00
For each additional acre up to 50 acres	2	20
50 acres	165	00
For each additional acre up to 100 acres	2	20
100 acres	275	00
For each additional acre up to 200 acres	1	10
200 acres	385	00
For each additional acre up to 300 acres		99
300 acres	484	00
For each additional acre up to 500 acres		88
500 acres	660	00
For each additional acre up to 1,000 acres		77
1,000 acres	1,045	00
For each additional acre above 1,000 acres		66

Proviso: Surveys for which fees have been deposited at rates previously in force may be carried out at such previous rates.

B—FEES FOR THE PREPARATION OF MINING CERTIFICATES.

Mining Rules, 1928. G. 489, 17-1-30.

I—Where the certificate falls within the scope of sub-section (ii) or (iii) of section 11 of the Enactment—

	$	c.
10 acres and under	20	00
For each additional acre	1	00

II—Where the certificate falls within the scope of sub-section (iv) of section 11 of the Enactment—

	$	c.
100 acres and under	2	00
Exceeding 100 acres and not exceeding 1,000 acres	5	00
Exceeding 1,000 acres	10	00

In calculating fees under Parts A and B of this table an additional part of an acre shall be reckoned as an additional acre.

C—CHARGES FOR EMPLACING BOUNDARY STONES AND PIPES.

In addition to the survey fees prescribed above the following charges shall be payable for boundary stones and pipes and shall, in default of payment, be recoverable in the manner prescribed by sections 203 to 208 of "The Land Code, 1926," for the recovery of sums due on account of rent:

	$	c.
For each boundary stone emplaced	1	00
For each pipe emplaced	3	50

In further addition to the prescribed survey fees the Government, in cases where mining lands lie at a considerable distance from any surveyed land, reserves the right to charge the whole or part of the cost of the connections necessary to fix the mining lands in their correct position on the district map at a rate not exceeding two dollars per chain of traverse run.

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D—FEES FOR RE-DRAFTING PLANS IN CASES IN WHICH NO FRESH SURVEY IS REQUIRED.

	$ c.	
100 acres and under	2 00	
Exceeding 100 acres and not exceeding 1,000 acres ...	5 00	
Exceeding 1,000 acres	10 00	G. 489, 17-1-30.

In case of surveys which have been attended by special difficulty or have involved special expense, the Resident may, in his discretion, direct that, notwithstanding the fact that fees in accordance with the scale prescribed in Table III have been deposited, the actual cost of such survey shall be payable by the applicant, and may, in the first instance, require the applicant to deposit a sum sufficient to cover the estimated cost of such survey. G. 8298, 21-12-28.

[For royalty on minerals or metals, *see* page 21.]

THE RUBBER SUPERVISION ENACTMENT, 1928. F. E. 23, 28.

	$ c.	
Licence under section 11	100 00	G. 4042, 14-6-29.
Sub-licence under section 11A (ii)	1 00	G. 9340, 19-12-30.
Licence under section 12:		G. 4042, 14-6-29.
1. In cases where none of the rubber stored or treated is grown or produced on land in occupation of the licensee and the licensee is not a shipping or forwarding agent:		
(*a*) In respect of a power driven factory	100 00	
(*b*) In respect of a smoke-house and a place for treating rubber with hand rolling machines	10 00	
2. In cases where it is shown to the satisfaction of the Supervisor that the licensee is a shipping or forwarding agent and is storing rubber solely in such capacity	10 00	
3. In cases where the rubber treated or stored is only partly grown or produced on land in occupation of the licensee:		
(*a*) in respect of a power driven factory:		
(i) in which is treated rubber produced from 100 or more acres under tappable rubber in occupation of the licensee	10 00	
(ii) in which is treated rubber produced from less than 100 acres under tappable rubber in occupation of the licensee ...	100 00	
(*b*) In respect of a smoke-house and place for treating rubber with hand rolling machines	2 00	
(*c*) In respect of a place used for the storing only and not the treatment of rubber	100 00	
Licence under section 13	1 00	

Every licence shall expire on the 31st day of December of the year in respect of which it is issued.

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Mines.

Prices of account books to be kept by licensees under section 20 (i): F.S.G. 2873, 24.

	$ c.	
Rubber Dealers Purchase Book	1 00	each
„ „ Sale „	1 00	„
Factory Receipt Book	1 90	„
„ Record „	1 10	„

THE IRRIGATION AREAS ENACTMENT, 1922. F. E. 3, 22.

Krian Irrigation Area.

	$ c.	
Annual water-rate on lands within an irrigation area on lands of the 1st class, per acre	3 00	G. 534, 26-7-07.
Annual water-rate on lands within an irrigation area on lands of the 2nd class, per acre	2 00	
Annual water-rate on lands within an irrigation area on lands of the 3rd class, per acre	1 00	

Cost of providing banks or batas to be recovered in the same manner as land rent.

Provided that in the computation of the said rate any fraction of a dollar less than 10 cents and any fraction of an acre less than one rood shall be calculated as 10 cents and one rood, respectively. G. 5876, 28-10-27.

Annual water-rate on lot Nos. 157, 158 and 159 held under grant Nos. 16,425 16,426 and 16,427 in the mukim of Parit Buntar ... ... $100 G. 5040, 18-7-30.

Annual water-rate on land irrigated by the Dong Irrigation area, Raub—$1 per acre with a minimum of 50 cents. G. 7898, 20-11-31.

MINES.

THE MINING ENACTMENT, 1928. F. E. 19, 28.

Warden's Court.

The rate of fees for processes issued by the Warden shall be such as may from time to time be approved for the Court. Sec. 98.

Royalty on Minerals or Metals. Sec. 131.

All minerals or metals are liable to royalty. A.G.O. 2186, 15.
Rawang Coal pays 25 cents per ton.

	$ c.	
* Fee for each dulang pass to expire on 31st December issued under section 108 of "The Mining Enactment, 1911"	1 00	G. 793, 9-2-23.
Annual commutation fee for every individual mining licence issued for gold	10 00	G. 7132, 6-10-33.
Annual commutation fee for every dulang pass for gold	4 00	

[These commutation fees are in addition to usual licence fees.]

Proprietory mining licences under Enactment 10/18. A.G.O. 3316, 18. C.S.O. 5229, 18.

* C.S.O. G. 438/22. Free to Sakais.

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Taxes, Duties, Fees, etc.

Fees in Pahang.

Premium $5 an acre, and rent on area covered by licence at $1 an acre, in addition to the rent paid under the agricultural title.

[For premia, rents, fees, etc., on mining land, *see* page 18.]

The Machinery Enactment, 1932.

F. E. 39, 32.

(i) Fees for certificate of fitness shall be paid within ten days from the date of inspection. Sec. 18.

(ii) Fees for certificate of competency shall be paid in advance or at least seven days before the date of the examination.

(iii) Office fees and the fees to be paid for fittings supplied by the Government shall be paid in advance.

All fees shall be paid into a Government treasury and credited to the public revenue.

Fees for Inspections of Machinery.

24. (i) Fees according to the following scale, which includes the transport expenses of the Inspector, shall be charged for the services specified: G. 5674, 11-8-33.

	$ c.
(*a*) (i) For inspection of all pressure vessels for the generation of steam on the closed circuit system	5 00
(ii) For inspection of a boiler and steam engine or steam engines attached thereto; where the boiler rating as defined in rule 59 is—	
Under 50	5 00
50 and above but under 350	25 00
350 and above but under 700	35 00
700 and above but under 2,000	50 00
2,000 and above but under 10,000	75 00
10,000 and above	100 00
(iii) Approval of design and survey during building of new boilers constructed in the Federated Malay States—	
Where the rating is not over 100	10 00
„ „ over 100	50 00
(*b*) For inspection of a gasholder—	
Under 100 cubic feet capacity	15 00
100 cubic feet capacity and over	25 00
(*c*) For inspection of an internal combustion engine—	
Under 10 H.P.	10 00
10 H.P. and above but under 50 H.P.	20 00
50 H.P. and above but under 200 H.P.	30 00
200 H.P. and above	40 00
(*d*) For inspection of an air-driven engine	25 00
(*e*) For inspection of a water-driven engine	25 00

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	$ c.
(*f*) For inspection of an installation, when the power applied by engine or engines operated by steam, air, water, gas, oil or petrol or by electric motor or electric motors is—	
Under 35 horse-power	5 00
35 horse-power and above but under 70 horse-power	10 00
70 horse-power and above but under 200 horse-power	15 00
Above 200 horse-power	20 00
(*g*) When any certificate has been suspended on account of a removable defect, inspection with a view to revocation of suspension	15 00
(*h*) When extra visits to machinery are necessary for the following reasons:	
(i) Due notice having been given, boilers, air engines, internal combustion engines, water-driven engines, gasholders and (or) installations are not ready for inspection;	
(ii) The inspection cannot be completed in one visit, due to size or owner's default;	
(iii) With a view to revocation of suspension of a certificate;	
(iv) To suit the convenience of the owner;	
(v) Inspection of alterations or repairs to machinery;	
	$ c.
For each extra visit	15 00
(*i*) For issuing a duplicate certificate of fitness	5 00

FEES FOR CERTIFICATES OF COMPETENCY.

29. (i) Fees according to the following scale shall be charged to persons examined under these rules:

	$ c.
For examination for certificate of competency as first grade engineer	30 00
For examination for certificate of competency as second grade engineer	20 00
For examination for certificate of competency as dredge-master	20 00
For examination for certificate of competency as first grade engine driver	10 00
For examination for certificate of competency as second grade engine driver	6 00
For issuing a duplicate certificate of competency	Half the examination fee
	$ c.
For issuing a certificate of competency as first grade engineer under rule 26 (xi) and (xv)	20 00
For issuing a certificate of competency as second grade engineer under rule 26 (xi) and (xv)	15 00

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(ii) If the candidate fails in his examination no part of the fee shall be returned to him.

(iii) If a candidate, without reasonable cause, fails to attend on the day or at the time arranged for his examination he shall forfeit any fees paid by him. Non-attendance caused by sickness shall be deemed to be reasonable cause, provided the candidate produces a medical certificate of unfitness.

OFFICE FEES.

		$ c.
92. (i)	For examination of registers of air engines, internal combustion engines and water-driven engines	5 00
(ii)	For examination of registers of boilers	5 00
(iii)	For examination of registers of installations ...	5 00
(iv)	For the testing of a pressure gauge	1 00
(v)	For the adjusting of a pressure gauge	1 00
(vi)	For the supply from official records details of any air engine, internal combustion engine, water-driven engine, boiler or installation (for each unit)	1 00
(vii)	For copy of expired certificate of fitness ...	2 00
32.	Fee for safety valve lock supplied by the Government	2 50

Similar fee shall be paid for the replacement thereof.

Exemptions:

All machinery owned or controlled by Government.

All machinery owned or controlled by the F.M.S.R. G. 8240, 17-11-33. G. 2982, 25-4-30.

Boilers on the mines of the Pahang Consolidated Co., Ltd. F.S.G. 631/15.

All machinery installed, maintained and worked by, or to be installed, maintained and worked by the P. & T. Department in all telegraph offices, telephone exchanges and wireless stations maintained and worked by this Department. G. 2664, 7-4-33.

THE MINERAL ORES ENACTMENT, 1923. F. E. 16, 23.

Section 5 (*i*).—Fee for each licence to purchase, store and treat mineral ore $100 00

No such licence shall be issued until the applicant therefor shall have made a deposit of $200, in the Treasury. Every such licence shall expire on the 31st of December of the year in respect of which it was issued.

Section 29 (*i*).—No deposit shall be returned to any licensee until after the expiration of one month from the date on which his licence expired or while any legal proceedings under this Enactment are pending against the licensee.

Section 6 (*i*).—Fee for each sub-licence to purchase mineral ore $5 00

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Electrical Board.

BORING TOOLS.

Scale of charges for the hire of boring tools.

$3\frac{1}{2}$ inches diameter boring tools, $1 per day or $20 per calendar month for every 50 feet run. S. 2913, 08.

4 inches diameter boring tools, $1.25 per day or $25 per calendar month for every 50 feet run. (Ingersol sets included.)

$4\frac{1}{2}$ inches diameter boring tools, $1.50 per day or $35 per calendar month for every 50 feet run.

Tools hired for a less period than one month shall be charged for by the day at the approved rates per diem. S. 1668, 12.

Tools hired for a month and upwards shall be charged for at the approved rates per mensem, any broken period in excess of one month being charged for at monthly rates.

THE TIN AND TIN-ORE (RESTRICTION) ENACTMENT, 1931. F. E. 23, 31.

Fee for a copy of certificate of production	$ 5 00 G. 9862, 30-12-32.
Fee for appeal to the Central Committee	$50 00 Rule 2. Rule 9.

THE DANGEROUS TRADES ENACTMENT, 1909.	$ c. G. 6934, 17-10-24.
Licence to carry on trade of calcining sulphurous and arsenical ores	100 00

Perak.

Licence for the refining of arsenic and the preparation of the arsenical products	100 00 G. 1944, 14-3-30.

Licences expire on the 31st December of the year of issue.

ELECTRICAL BOARD.

THE ELECTRICITY ENACTMENT, 1931. F. E. 34, 31.

Rule 24.—(iv) Fees payable on issue of licences for public installations shall be as follows: G. 6947, 30-10-25.

	$ c.
(*a*) Where the aggregate power installed does not exceed 50 kilowatts	10 00
(*b*) Where the aggregate power installed exceeds 50 kilowatts but does not exceed 150	20 00
(*c*) Where the aggregate power installed exceeds 150 kilowatts but does not exceed 300	30 00
(*d*) Where the aggregate power installed exceeds 300 kilowatts but does not exceed 600	40 00
(*e*) Where the aggregate power installed exceeds 600 kilowatts but does not exceed 2,000	50 00
(*f*) Where the aggregate power installed exceeds 2,000 kilowatts	60 00

(v) Fees payable on issue of licences for private installations shall be at the rate of one-half of those prescribed in paragraph (iv).

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Taxes, Duties, Fees, etc.

Rule 27.—(i) Fees according to the following scale shall be charged for examinations under these rules:

	$ c.
(*a*) Examination for certificate of competency as third grade Electrical Engineer	15 00
(*b*) Examination for certificate of competency as second grade Electrical Engineer	20 00
(*c*) Examination for certificate of competency as first grade Electrical Engineer	25 00
(*d*) Re-examination for removal of restriction on certificate of competency of any Electrical Engineer	5 00
(*e*) Examination for certificate of competency as second grade Chargeman	6 00
(*f*) Examination for certificate of competency as first grade Chargeman	10 00
(*g*) Re-examination for removal of restriction on certificate of competency of any Chargeman or Wireman	2 00
(*h*) Examination for certificate of competency as Wireman	4 00

(ii) Where certificates of competency have been issued without examination under rule 26 (vi) no fees shall be charged.

(iii) Examination fees shall be paid in advance, and if a candidate fails in his examination no part of his fee shall be returned to him.

(iv) All fees shall be paid into a Government Treasury and credited to the public revenue.

Rule 33.—Fees shall be paid for inspection of installations and apparatus under sections 16 and 17 of the Enactment at the following rates: G. 6947, 30-10-25.

(i) For private installations:	$ c.
(*a*) Where the maximum output, or power received, does not exceed 1 kilowatt at a voltage exceeding 250 or does not exceed 10 kilowatts at a voltage not exceeding 250	
Inspection on completion	5 00
Six-monthly inspection	5 00
(*b*) When the maximum output or power received exceeds 1 kilowatt at a voltage exceeding 250 or 10 kilowatts at a voltage not exceeding 250 but does not exceed 150 kilowatts	
Inspection on completion	20 00
Six-monthly inspection	15 00

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	$	c.
(c) When the maximum output or power received exceeds 150 kilowatts but does not exceed 300 kilowatts		
Inspection on completion	40	00
Six-monthly inspection	20	00
(d) When the maximum output or power received exceeds 300 kilowatts but does not exceed 600 kilowatts		
Inspection on completion	50	00
Six-monthly inspection	25	00
(e) When the maximum output or power received exceeds 600 kilowatts but does not exceed 2,000 kilowatts		
Inspection on completion	60	00
Six-monthly inspection	30	00
(f) When the maximum output or power received exceeds 2,000 kilowatts		
Inspection on completion	80	00
Six-monthly inspection	40	00

Provided that the fees for inspection of such private installations as are by these rules permitted to be used, worked or operated without licence shall be half those hereinfore prescribed.

(ii) For public installations the fees shall be double those prescribed by paragraph (i) of this rule.

(iii) In the case of private installations where the distance between the generating station and the most distant point supplied exceeds three miles the fees shall be doubled.

(iv) Where the Chief Inspector directs that further inspections in addition to six-monthly inspections shall be made, no fee shall be charged for such further inspections. G. 6977. 6-9-30.

RULE 40 (i).—All fees payable under the Enactment and these rules shall be paid in advance.

Exemptions:

1. From all provisions of the said Enactment, all direct current installations using a pressure not exceeding 150 volts and situate entirely on the owners' own property or premises, with the exception of installations used in places of entertainment where a charge for admission is made. G. 3497, 23-5-30.

2. From all provisions of the said Enactment which refer to payment of fees all consumers' private installations receiving energy from a Government public installation. G. 2706, 28-5-26.

3. From all provisions of the said Enactment which refer to licensing and the payment of fees, any installation owned by the Government.

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Taxes, Duties, Fees, etc.

4. From all provisions of the said Enactment which refer to the provision of management or authorised persons all consumers' private installations receiving energy from a public installation or from a Government public installation for use for house lighting or other domestic purposes.

5. From all provisions of the said Enactment which refer to inspections, except as specially provided for in the public installation licence, or under section 37 (ii) all consumers' private installations receiving energy from a public installation or from a Government public installation for use for house lighting or other domestic purposes.

[Charges for lighting, fans and small domestic appliances, *see* page 200.]

FORESTS.

THE FOREST ENACTMENT, 1918.

F. E. 34, 18.

Forest produce may be cut and removed— Forest Rules, 1925.

1. Under licence, for which no fee is payable, and on payment of royalty at the rates in the schedule herein. G. 8148, 24-12-25.

2. By special agreement with Conservator of Forests on conditions specified in rule 2 (iii).

3. Under permits, for any period not exceeding 6 months. In this case no royalty is charged, but the following fees are due: Rules 8, 9.

	Per man, per month. $ c.
1. Timber-cutters	10 00
2. Cutters of mangrove-firewood or burners of mangrove-charcoal	10 00
3. Cutters of firewood or burners of charcoal from timbers of Class 2 other than mangrove	5 00
4. Cutters of firewood for domestic use	50
5. Collectors of other forest produce— The fee to be fixed in each case by the Conservator subject to a maximum of $10 per month.	

The Conservator, etc., may remit or reduce royalty on certain timber and no royalty shall be payable on forest produce declared to be unserviceable or used for any work of public utility, etc. Rule 6.

Fee for the registration, or renewal of registration, of a property or classification mark, at the discretion of the Conservator, not more than $1. Rule 34 (iii).

For officers empowered to issue licences, permits, etc., and to collect royalty, *see* rules 35 and 36.

Certain Forest Officers may compound forest offences. Section 49.

Sales of wood reports and maps to other than Government Officers at 50 cents for report and $15 for report with maps. C.S.O. 659, 21. A.G.O. 211, 21.

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Forests.

RATES OF ROYALTY.

Schedule I.

CLASS 1.

TREES AND TIMBER, EXCEPT SLEEPERS PAID FOR BY THE RAILWAY DEPARTMENT. Forest Rules, 1925. G. 8148, 24-12-25.

A.—Rates of Royalty $10 Per Ton Converted, or $5 Per Ton in the Round, if not Calculable under F below. G. 4944, 17-8-28.

Trade name.	Equivalent names.	Botanical names.	
Arang	Ebony buey, Kayu hitam, Delai puteh, Meribut	Diospyros spp. and Maba spp.	G. 8148, 24-12-25.
Belian	Betis, Seminai ...	Payena utilis	
Chengal ...	Penak	Balanocarpus Heimii	
Kemuning ...	Ketengga ...	Murraya spp.	
Keranji ...	...	Dialium spp.	
Merbau ...	Ipil	Intsia (Afzelia) spp.	
Penaga ...	Lengapus, Mengapus, Matopus ...	Mesua ferrea	
Penaga Laut ...	...	Calophyllum Inophyllum	
Rengas ...	...	Melanorrhoea spp. and Swintonia spp.	
Resak	Balau, Damar laut (yellow wood), Giam, Kumus, Selimbar, Sengkawang, Serai, Tengkawang ...	Shorea spp. Hopea spp. Isoptera borneensis, Vatica spp.	
Sena	Angsana	Pterocarpus indicus	
Tembusu ...	Temusu, Temesu...	Fagraea spp.	
Tempinis ...	...	Sloetia spp.	

B.—Rates of Royalty $6 Per Ton Converted, or $3 Per Ton in the Round, if not Calculable under F below. G. 4944, 17-8-28.

Trade name.	Equivalent names.	Botanical names.	
Damar Hitam...	Singga	Balanocarpus penangianus and B. Curtisii	G. 8148, 24-12-25.
Kamap ...	Petaling Gajah	Strombosia rotundifolia	
Kapur	Keladan	Dryobalanops spp.	
Keledang ...	...	Artocarpus lanceaefolia	
Kulim	...	Scorodocarpus borneensis	

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B.—RATES OF ROYALTY $6 PER TON CONVERTED, OR $3 PER TON IN THE ROUND, IF NOT CALCULABLE UNDER F BELOW—(*cont.*) Forest Rules, 1925.

Trade name.	Equivalent names.	Botanical names.
Leban	Haleban, Halban	Vitex spp.
Malabera ...	...	Fagraea crenulata
Medang ...	...	Litsea spp., Micropora spp. and other Lauraceae
Meranti Pahang	Damar Laut (red wood) Seraya Batu, Meranti Bakau	Shorea spp.
Merawan ...	Chengal Pasir, Mengarawan, Pengarawan, Penagawan, Penagawan Penak	Hopea spp.
Petaling ...	...	Ochanostachys amentacea
Punah	...	Tetramerista glabra
Ru	...	Casuarina equisetifolia

C.—RATES OF ROYALTY $4 PER TON CONVERTED, OR $2 PER TON IN THE ROUND, IF NOT CALCULABLE UNDER F BELOW. G. 4944, 17-8-28.

Trade name.	Equivalent names.	Botanical names.	
Bintangor ...	...	Calophyllum spp.	
Bungor ...	Bungor-bungor, Bunga	Lagerstrœmia spp.	G. 7263, 25-10-29.
Damar minyak	Sanum	Agathis alba	G. 4944, 17-8-28.
Dedali	Bayam Badak ...	Strombosia javanica	
Geronggang ...	...	Cratoxylon spp.	
Keruing ...	Neram, Meneram	Dipterocarpus spp.	G. 1656, 27-2-31.
Jelutong ...	...	Dyera spp.	
Kungkur ...	...	Albizzia sp.	
Melunak ...	Janda Baik, Pusat beludu, Balong ayam, Kebal ayam	Pentace triptera mast	G. 5024, 18-7-30. G. 4944, 17-8-28.
Mengkulang ...	Melima ...	Tarrietia spp.	
Meraga (hill form)	... ...	Canthium didymum	
Meranti ...	Damar Siput, Kepong, Langgong, Lemesu, Melantai, Nemesu ...	Shorea spp.	

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Forests.

C.—Rates of Royalty $4 Per Ton Converted, or $2 Per Ton in the Round, if not Calculable under F below—(*cont.*) Forest Rules, 1925.

Trade name.	Equivalent names.	Botanical names.	
Merbatu (hill form)	...	Parinarium rubiginosum	
Mersawa	... Kayu Loh, Rengkong, Sanai, Sepah Petri ...	Anisoptera spp.	
Nyatoh	... Maiang	Palaquium spp. and Payena spp.	
Punggai	... Durian Tuang ...	Coelostegia Griffithii	
Sepetir	... ...	Sindora spp.	
Seraya	... ...	Shorea Curtisii	G. 2480, 14-5-26.
Simpoh	... Jangkang ...	Dillenia spp. and Wormia spp.	

D.—Slabs and other inferior pieces, of kinds included in A, B and C above, not being firewood and not declared unserviceable under rule 6—$1 per ton.

E.—Firewood.

Per stack of 50 cubic feet $0.50

Per cart-load

in Negri Sembilan not exceeding 54 cubic feet ... 0.50

in other States not exceeding 70 cubic feet 0.70

F.—Poles of the kinds of timber included in A, B and C above, if in girth at the base: G. 4944, 17-8-28.

1 ft. and less than 2 ft. ... ... $5.00 per 100

4 ins. „ „ „ 1 ft. ... ... 3.00 „ „

Less than 4 inches ... ... 0.50 „ „

Sleepers Paid for by the Railway Department.

Classification of timber.	Sleepers, 6½′ × 10″ × 5″, for use in the main line.	Sleepers, 6½′ × 10″ × 5″, rejected for use in the main line, but used for other purposes.	Crossing sleepers, 20′ × 10″ × 5″.	Other sizes.
				Per ton.
1 A	45 cents	33 cents	$1.39	$10
1 B	27 „	20 „	83 cents	6
1 C	18 „	13 „	56 „	4

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CLASS 2.

Forest Rules, 1925.

All species of trees and timber other than those included in Class 1 and Class 3 of this schedule, and all firewood and charcoal as under:

	cts.		
A.—Timber, converted	04	per cu. ft.	G. 1062, 12-2-32.
„ 3 ft. and over in girth at the base...	01	„	
Poles, 2 ft. but less than 3 ft. in girth at the base and—			
not exceeding 6 ft. in length	04	each	
exceeding 6 ft. in length	07	„	
Poles, 1 ft. but less than 2 ft. in girth at the base and—			
not exceeding 6 ft. in length	03	„	
exceeding 6 ft. in length	05	„	
Poles, 4 ins. but less than 1 ft. in girth at the base—			
not exceeding 6 ft. in length	02	„	
exceeding 6 ft. in length	03	„	
Poles, under 4 ins. in girth at the base ...	00½	„	
B.—Bamboos—			
not exceeding 6 ft. in length	00½	„	
exceeding 6 ft. in length	01	„	
C.—Firewood—			
Mangrove	$3.00	per 100 pikuls	G. 2576, 13-5-27.
Other Class 2 trees			
Per stack of 50 cubic ft. (ton) ...	0.50		
„ head or kandar-load	0.04		
„ cart-load—			
in Negri Sembilan not exceeding 54 cubic ft.	0.50		
in other States not exceeding 70 cubic ft.	0.70		
D.—Charcoal—			
In bulk	0.10	per pikul	
In sacks of not more than 80 katis ...	0.08	„ sack	

CLASS 3.

		$	c.
Akar paku or tunjok langgit	per kati	0	10
Atap, nipah	„ 1,000	1	00
Bark, kepong	„ piece 18 ft. length	0	50
„ gelam	„ pikul	0	10
„ mangrove...	„ „	0	20
„ tengar	„ „	0	20
Bees'-wax	„ „	7	50
Bemban, split	„ 1,000	0	10
Damar, mata-kuching	„ pikul	5	00
„ penak (chengal)	„ „	5	00
„ daging	„ „	1	00
„ of all other kinds	„ „	0	50
Edible birds-nests	*ad valorem*... ...	10%	
Fibre, kabong	per pikul	0	20
„ wild pisang	„ „	0	50

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			$ c.	Forest Rules, 1925.
Fibre, terap	*ad valorem*...	...	10%	G. 2360, 21-4-22.
Fruits, jungle	„ ...	...	10%	
Getah taban merah, tapped	per pikul ...	...	500 00	
„ of all other kinds	*ad valorem*...	...	10%	
Honey	per kati ...	...	0 05	
Jerenang	„ pikul ...	...	10 00	
Kajang	„ 100 ...	...	5 00	
Kapur Bharus	„ kati ...	...	5 00	
Kayu gharu, No. 1 quality	„ pikul ...	...	80 00	
„ „ 2 „	„ „ ...	...	60 00	
„ „ 3 „	„ „ ...	...	40 00	
„ „ 4 „	„ „ ...	...	30 00	
„ „ 5 „	„ „ ...	...	15 00	
„ lampong, No. 1	„ „ ...	...	4 00	
„ „ „ 2	„ „ ...	...	2 00	
Kemenyan	„ „ ...	...	3 00	
Leaves, nipah	„ 1,000 ...	...	0 02	
„ taban merah	*ad valorem* of equal weight of gutta taban merah ...		$\frac{1}{3}$%	
Menkawan, split...	per bundle of 200 ...		0 02	
Mengkuang, mats, No. 1	„ 100 ...	...	5 00	
„ „ „ 2	„ „ ...	...	3 00	
Minyak, kayu puteh	„ quart ...	...	0 10	
„ keruing...	„ gallon...	...	0 05	
Nibong, unsplit under 25′	each ...	...	0 04	
„ „ 25′ and over	„ ...	...	0 08	G. 3858, 2-6-33.
„ split	per 100 ...	...	0 75	
„ belembang	„ „ ...	...	0 05	
Pinang raja (as for nibong)				G. 3858, 2-6-33.
Rotans—				
Segah, tanah, and batu, round ...	„ pikul ...	...	1 00	
„ „ split ...	„ „ ...	...	2 00	
Semambu with internodes exceeding 28″ suitable for walking sticks	each ...	...	0 05	
Semambu chinchang with internodes not exceeding 28″ and damaged canes unsuitable for walking sticks:				G. 1126, 14-2-30.
(*a*) 1st quality	per 1,000 ...	...	10 00	
(*b*) 2nd „	„ „ ...	...	5 00	
Dahan	„ „ ...	...	3 00	
Manur, unsplit	„ „ running feet		1 00	
„ split	„ pikul ...	...	1 00	
All other kinds, round	„ „ ...	...	0 50	
„ split	„ „ ...	...	1 00	
Torches, damar	*ad valorem*...	...	10%	

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Taxes, Duties, Fees, etc.

TRADE AND CUSTOMS.

THE CUSTOMS ENACTMENT, 1923.

F. E. 6, 23.

Section 16, Warehouse Licence.—There shall be charged for every such licence an annual fee to be determined by the Chief Secretary in each case.

EXPORT PROHIBITION.

G. 6096, 26-9-23.

The Chief Secretary to Government hereby prohibits the exportation from the Federated Malay States of the articles mentioned in the schedule hereto except under and in accordance with a licence granted in that behalf.

Schedule.

(i) China-clay or kaolin.

(ii) Potash felspar or soda felspar intended for use as a flux or a glaze.

(iii) China stone.

[For definition of (i) and (iii), *see Gazette* Notification 6096, 26-9-23.]

The exportation of the articles mentioned in the schedule hereto is prohibited to all ports and destinations abroad other than ports and destinations in the United Kingdom, British Possessions, Protectorates, and Protected States.

G. 6097, 26-9-23.

Schedule.

Ammunition, cocaine, explosives, other than industrial explosives firearms, opium.

Game trophies.—Rhinoceros horns, elephant tusks, sladang horns, bird skins and plumage (except under licence by Game Warden of the State).

G. 7855, 11-12-25.

Guano.

G. 2422, 27-3-31.

Lizard skins except under and in accordance with the conditions of a licence to export granted by the British Resident of the State in which the exporter is resident or carrying on his business or trade, which licence must be produced to the Principal Officer of Customs at the place or port of export.

G. 5015, 18-7-30.

IMPORT PROHIBITION.

Skimmed or separated milk (except under licence).

G. 2207, 26.

Howitzers, quick-firing and machine guns, etc. (except under licence).

G. 945, 25.

Orang Utan (Simia Satyrus) except under a licence granted by the Commissioner of Trade and Customs.

G 6597, 12-9-30.

Into the Federated Malay States.—Samsu or arrack contained in bottles: provided that where it is shewn to the satisfaction of the Commissioner that a consignment of samsu or arrack in bottles has been ordered for import prior to the date of publication of this notification he may permit the import of such consignment under such conditions as he may deem fit.

G. 5473, 16-8-29.

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Customs.

DAYS AND HOURS DURING WHICH COLLECTION STATIONS MAY BE OPEN FOR BUSINESS AND THE HOURS DURING WHICH GOODS MAY BE LANDED OR SHIPPED AND CONCERNING THE PAYMENT OF OVERTIME FEES. G. 5618, 14-9-28.

5. (i) The ordinary office hours of the Customs Offices and Warehouses shall be as follows :

Week-days other than Saturdays ...	8 a.m. to 3 p.m.
Saturdays	8 a.m. to 12 noon

(ii) On Sundays and notified holidays Customs Offices and Warehouses may be closed throughout the day.

6. Customs Offices and Warehouses may be opened and goods may be landed or loaded at other than the ordinary hours in accordance with the particulars set forth in the schedule hereto and upon payment of overtime fees at the prescribed rates by such person or persons and in such proportions as are set forth in the said schedule.

7. Where a Government department desires a Customs Office or Warehouse to be opened or to land or load goods at other than the ordinary hours reasonable notice as laid down by departmental regulations shall be given beforehand to the Proper Officer of Customs concerned. In all other cases the importer or exporter or his agent or the master or agent of any vessel in port as the case may be or where a vessel is not in port and it is desired to load or land goods, the agent of the vessel concerned, shall give notice in writing before the close of the ordinary working hour immediately preceding the time when it is desired to have the Customs Office or Warehouse open or to land or load goods. On failure to give such notice the Proper Officer of Customs shall have a discretion as to permitting the opening of the Customs Office or Warehouse or the landing or loading of goods or otherwise.

Always provided that:

(*a*) In the exercise of such discretion the Proper Officer of Customs shall, as far as may be practicable, endeavour to meet the convenience of the public.

(*b*) No goods shall be landed or shipped between the hours of 6 p.m. and 6 a.m. except with the special permission of the Proper Officer of Customs.

(*c*) Ice and fresh fish may be landed at any time.

8. All overtime fees payable under these rules and the schedule hereto shall be paid into the public revenue and all overtime fees earned by Customs Officers or employees shall be deemed to be moneys due to them and payable from the public revenue in accordance with such departmental regulations as may from time to time be made.

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Taxes, Duties, Fees, etc.

9. No Customs Officer, clerk, peon, watchman, employee or labourer shall be deemed to have a claim against the public revenue for overtime fees in respect of work done in other than the ordinary hours unless he has worked for more hours than the normal number as fixed by the departmental regulations. G. 5618. 14-9-28.

10. Where overtime fees are payable in accordance with the schedule hereunder the following scale of fees for overtime allowances shall be paid into the public revenue in respect of the services of each Customs Officer, clerk, peon, watchman or labourer, who shall be required to work beyond the ordinary hours at the request of the master or agent of a vessel in port, or of an importer or exporter. Such scale of fees shall also apply where overtime fees are expressly stated in the schedule hereto to be payable by Government and not by the public.

11. In calculating overtime periods, no account shall be taken of fractions of an hour not exceeding fifteen minutes. Fractions of an hour exceeding fifteen minutes shall count as one hour.

SCALE.	Per hour.
Senior Officer of Customs or Customs Probationer	$3.00
Clerks, Special Class (General Clerical Service)	1.50
,, Class I (General Clerical Service)	1.25
,, ,, II (General Clerical Service) and Special Class (State Clerical Service)	.80
,, ,, III (General Clerical Service), Classes I and II (State Clerical Service) and Out-door Officers, Special Grade	.60
Out-door Officers, Grade I	.50
,, ,, ,, II	.25
,, ,, ,, III	.20
Labourers	.15
Watchmen, peons and punkah-pullers...	.10

G. 9188, 29-12-33.

Schedule.

OVERTIME FEES.

A.—LANDING AND SHIPPING OF FREE GOODS AND SHIPPING OF DUTIABLE EXPORTS ON WHICH DUTY HAS BEEN PAID. G. 5618. 14-9-28.

N.B.—Fees to be paid by master or agent of vessel or Government.

1. 6 a.m. to 6 p.m.	No overtime chargeable to master or agent of vessel
2. 4 a.m. to 6 a.m. and 6 p.m. to midnight	Overtime at rate of time and a quarter with minimum charge of two hours
3. Sundays and public holidays (except those mentioned below) 6 a.m. to 6 p.m.	Overtime at rate of time and a quarter with minimum charge of two hours

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4. Sundays and public holidays (except those mentioned below) 4 a.m. to 6 a.m. and 6 p.m. to midnight	Overtime at rate of time and a half with minimum charge of two hours	G. 5618, 14-9-28.
5. Christmas day, Good Friday, Hari Raia Puasa, Hari Raia Haji and first day of Chinese New Year 6 a.m. to 6 p.m.	Overtime at the rate of double time and no extension of hours. Minimum charge of four hours	

N.B.—Where any of the holidays other than Good Friday mentioned in the above paragraph fall on a Sunday the rates specified in the second column of that paragraph shall apply to the following Monday, where such Monday has been gazetted a public holiday. G. 2314, 28-3-29.

(*a*) Where duties are performed by Out-door Officers or other Customs employees within their allotted spell of duty but during hours for which overtime is chargeable to master or agent of vessel, the overtime fees to be credited to revenue. G. 5618, 14-9-28.

(*b*) Attendance of trade clerk for receiving manifest and declarations as in (1) above from 6 a.m. to 8 a.m. and 3 p.m. to 6 p.m. to be paid by Government. In cases (2) to (5) to be paid by master or agent of vessel.

(*c*) For watching idle vessels for 12 hours no overtime unless the usual spell has been worked previously, then overtime at usual rates 6 a.m. to 6 p.m. and time and a quarter after 6 p.m. Overtime to be paid by Government.

(*d*) For watching idle vessels on Sundays and public holidays. Overtime at time and a quarter—to be paid by Government.

(*e*) Staff for searching passengers' luggage as in (1) above, if detailed for times beyond usual spell of duty—overtime at usual rates to be paid by Government.

(*f*) Special overtime worked by Out-door Officers beyond the usual spell of duty at request of the Railway for clearing free goods between 6 a.m. and 6 p.m.—usual rates and after 6 p.m. time and a quarter—to be paid by Government.

(*g*) Disappointment time.—When Out-door Officers are detailed for overtime asked for by masters or agents of vessels and not required, the overtime fees payable by the said masters or agents shall be the minimum time at rates laid down for the various hours.

(*h*) Where there is no express provision to the contrary overtime fees shall be deemed to be payable by the master or agent of the vessel.

CUSTOMS OFFICES AND WAREHOUSES.

B.—LANDING OF DUTIABLE GOODS, PASSING OF DUTIABLE EXPORTS, PASSING OF DUTIABLE IMPORTS AND RELEASING DUTY PAID IMPORTS FROM CUSTOMS WAREHOUSES.

N.B.—Fees to be paid by importers or exporters.

6. 8 a.m. to 3 p.m. (Saturday 8 a.m. to 12 noon)	No overtime
7. 6 a.m. to 8 a.m and 3 p.m. to 6 p.m. and Saturdays 12 noon to 6 p.m.	Usual rate of overtime fees

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8. Sundays and public holidays (except those mentioned below)	6 a.m. to 3 p.m.—Overtime at time and a quarter. Minimum time two hours. No extension of hour	G. 5618, 14-9-28.
9. Christmas day, Good Friday, Hari Raia Puasa, Hari Raia Haji and first day of Chinese New Year	8 a.m. to 3 p.m.—Overtime at rate of double time. Minimum charge four hours. No extension of hours	

N.B.—Where any of the holidays other than Good Friday mentioned in the above paragraph fall on a Sunday the rates specified in the second column of that paragraph shall apply to the following Monday, where such Monday has been gazetted a public holiday. G. 2314, 28-3-29.

(*a*) Staff for examining and assessing duty on parcels at Post Offices, if detailed for times beyond the usual spell of duty—overtime at usual rates to be paid by Government. G. 7672, 3-11-33.

(*b*) If detailed for times between the hours of 6 p.m. and 10 p.m.—overtime at the rate of time and a quarter to be paid by Government.

(*c*) On Sundays and public holidays (except those mentioned below) if detailed for times between the hours of 6 a.m. to 6 p.m.—overtime at the rate of time and a quarter to be paid by Government.

(*d*) On Sundays and public holidays (except those mentioned below) if detailed for times between the hours of 6 p.m. to 10 p.m.—overtime at the rate of time and a half to be paid by Government.

(*e*) On Christmas day, Good Friday, Hari Raia Puasa, Hari Raia Haji and first day of Chinese New Year, if detailed for times between the hours of 6 a.m. to 10 p.m.—overtime at the rate of double time to be paid by Government. [G. 549/32.]

WAREHOUSE RENT.

Warehouse rent shall be paid on goods deposited in the said warehouses at the following rates provided (i) that no warehouse rent shall be chargeable on any goods for the first 48 hours after deposit, and (ii) that when goods are deposited in a warehouse on a Friday or a Saturday and removed on or before the following Monday or Tuesday, respectively, the intervening Sunday is not to be included for the purpose of assessing the amount of warehouse rent due: G. 6100, 26-9-23. Rule 14.

NOTE.—For the purpose of reckoning the period of deposit in a Customs warehouse under rule 14, such period shall be deemed to have ceased at the hour that removal has actually commenced. T. and C. Cir. 4, 29.

In reckoning the period of deposit no account is to be taken of fractions of an hour, thus 48 hours 59 minutes will count as 48 hours.

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Customs.

Imported Dutiable Goods.

Goods.	Warehouse rent.
(i) Tobacco.—	
For the first two weeks of deposit	½ a cent per week or part of a week for every 5 lbs. of tobacco deposited or part thereof
For the second two weeks of deposit	1 cent per week or part of a week for every 5 lbs. of tobacco deposited or part thereof
For the succeeding four weeks of deposit	2 cents per week or part of a week for every 5 lbs. of tobacco deposited or part thereof
For the remainder of the period of deposit	4 cents per week or part of a week for every 5 lbs. of tobacco deposited or part thereof
The minimum warehouse rent to be charged for any period of deposit shall be	20 cents
(ii) Liquors.—	
(*a*) Liquors imported in casks or drums :	
For the first four weeks of deposit	½ a cent per gallon for every such week or part thereof
For the second four weeks of deposit	1 cent per gallon for every such week or part thereof
For the remainder of the period of deposit	2 cents per gallon for every week or part thereof
(*b*) Liquors imported otherwise than in casks or drums :	
For the first two weeks of deposit	½ a cent per gallon for every such week or part thereof
For the second two weeks of deposit	1 cent per gallon for every such week or part thereof
For the succeeding four weeks of deposit	2 cents per gallon for every such week or part thereof
For the remainder of the period of deposit	4 cents per gallon for every week or part thereof
(*c*) The minimum warehouse rent to be charged for any period of deposit shall be	20 cents
(iii) Matches.—	
For every case of matches containing 7,200 boxes or part thereof	10 cents per week or part of a week, subject to a minimum charge of 20 cents in respect of each deposit

G. 6556, 15-9-33.

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Goods.	Warehouse rent.	
(iv) Petroleum, petrol, benzine, etc.—		
May not be stored in any Customs warehouse.		
(v) Tiles, coffee raw, edible oils and fats, sugar, gula kachang, jaggery, molasses, sugar candy and sugar cane, motor and motor-cycle tyres (outer covers), motor and motor-cycle inner tubes, ground-nuts, manufactured brass, bronze and copperware, tea, saccharine, rice and padi—all varieties.—		*G.* 7232, 13-10-33.
For the first week of deposit	2 cents per week or part of a week for every pikul deposited or part thereof	*G.* 6556, 15-9-33.
For any subsequent period	4 cents per week or part of a week for every pikul deposited or part thereof	
The minimum warehouse rent to be charged for any period of deposit shall be	20 cents	
(vi) Textiles and apparel.—		
(*a*) Piece goods made of cotton, linen, artificial silk, and all mixtures made of cotton, linen, artificial silk, silk and, or, other materials;		
(*b*) Cotton, linen, jute, silk or artificial silk, felt, flannel, woollen and all textile goods made from plant fibres, whether finished goods or not, other than yarn, thread, gunnies and waste, except as provided in (*a*) above;		
(*c*) Wearing apparel not otherwise provided for, including boots, bootees, shoes, overshoes, slippers and sandals of all descriptions and of whatever material finished or unfinished, other than articles specified in the next following item;		

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Customs.

Goods.	Warehouse rent.
(*d*) Boots, bootees, shoes, overshoes, slippers and sandals of all descriptions made wholly or partly of rubber, balata or gutta-percha (except where the outer part of the uppers, apart from stitchings, fastenings or ornaments, is made entirely of leather or leather and elastic);	
(*e*) Rubber soles;	
Tanned hides and skins, leather and imitation leather, leather and imitation leather manufactures other than fancy goods;	
Pianos;	
Other musical instruments, wireless receiving and transmitting sets and parts thereof including gramophones, electrical gramophones or reproducers, phonographs, records, needles, valves and other parts or accessories;	
Cosmetics and perfumery, coffee prepared, extract or essence, whether mixed with other substances or not, printing paper, oil cloth, linoleum, straw, grass, rush and mengkuang (pandan) manufactures, umbrellas and lamp shades covered with silk, artificial silk or cotton.—	
For the first week of deposit	2 cents per week or part of a week for every case or bundle deposited or part thereof
For subsequent period ...	4 cents per week or part of a week for every case or bundle deposited or part thereof
The minimum warehouse rent to be charged for any period of deposit shall be	20 cents

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Goods.	Warehouse rent.
(vii) Cartridges.—	
For the first week of deposit ...	10 cents per hundred
For any subsequent period ...	30 cents per hundred
The minimum warehouse rent to be charged for any period of deposit shall be	20 cents
(viii) Cement.—	
Cement and cement manufactures other than tiles.—	
For the first week of deposit ...	30 cents per week or part of a week for every ton deposited or part thereof
For any subsequent period ...	60 cents per week or part of a week for every ton deposited or part thereof
The minimum warehouse rent to be charged for any period of deposit shall be	30 cents
(ix) Cycles and accessories.—	
Cycles and all component parts of cycles and tyres and tubes for cycles	2 cents per pikul per day for the fourteen days succeeding the first two days during which the goods are kept in the warehouse, and 4 cents per pikul per day for any subsequent period
The minimum warehouse rent to be charged for any period of deposit shall be	20 cents
(x) Milk (including cream), condensed, desiccated or preserved;	
Fruits, jams, marmalade, vegetables, fish, meats and soups in metal, glass or earthenware containers;	
Batteries and parts thereof for for electric torches or hand-lamps;	
All other electric batteries and parts thereof;	
Paraffin wax and articles made thereof;	

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Goods.	Warehouse rent.
Fish maws and sharks' fins.—	
For the first week of deposit ...	2 cents per week or part of a week for every case, bundle or jar deposited or part thereof
For subsequent period	4 cents per week or part of a week for every case, bundle or jar deposited or part thereof
The minimum warehouse rent to be charged for any period of deposit shall be... ...	20 cents
(xi) Fireworks and crackers ...	50 cents per week or part of a week for every case or bundle deposited or part thereof
The minimum warehouse rent to be charged for any period of deposit shall be... ...	50 cents

(1) No warehouse rent shall be chargeable on any of the above-mentioned goods for the first forty-eight hours after deposit.

(2) When goods are deposited in a warehouse on a Friday or a Saturday and removed on or before the following Monday or Tuesday, respectively, the intervening Sunday is not to be included for the purpose of assessing the amount of warehouse rent due.

Gazette Notifications Nos. 5217 of 15th July, 1932, 6636 of 9th September, 1932, 7661 of 17th October, 1932, and 8044 of 28th October, 1932, are hereby cancelled. [G. 1549/32.]

DUTIABLE GOODS FOR EXPORT.

Goods warehoused prior to export: *G.* 2127, 24-3-33.

(Where Customs warehouses are established for the storage of goods other than liquors and tobacco prior to export) — 4 cents per pikul per day for the first fourteen days and 8 cents per pikul per day for any subsequent period

GOODS DEPOSITED IN WAREHOUSES OF F.M.S. EXPORT DUTY COLLECTION STATIONS. S.S. *G.* 76, 9-1-25.

Warehouse rent shall be paid on goods deposited in the said warehouses at the rate of two cents per pikul per day for the first fourteen days and four cents per pikul per day for any subsequent period provided (1) that no warehouse rent shall be chargeable on any goods for the first 48 hours after deposit, and (2) that when goods are deposited in a warehouse on a Friday or a Saturday and removed on or before the following Monday or on or before the following Tuesday, respectively, the intervening Sunday is not to be included for the purpose of assessing the amount of warehouse rent due.

LICENCES FOR THE IMPORTATION OF SPECIFIED GOODS. *G.* 6100, 26-9-23.

Licences shall be issued by the Superintendent of Customs of the district except licences for the importation of petroleum which shall be issued by the Commissioner.

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Taxes, Duties, Fees, etc.

Licences to import "intoxicating liquors," denatured spirits and tobacco each $8 for every calendar month or part of a calendar month. Licences may be for any period not exceeding one year, but every such licence shall expire not later than the 31st day of December next following the date of issue. The fee for transfer of every such licence is 50 cents.

Intoxicating liquors may be imported for private consumption only without a licence, but when the quantity imported at any one time exceeds six gallons a permit to import must be obtained from the Superintendent of Customs at the station at which it is intended to pay the duty. No fee shall be charged for the issue of such permit.

No person shall import tobacco direct into any district in the Federated Malay States otherwise than through the Post Office except under and in accordance with a licence issued in that behalf, provided that tobacco intended for private consumption only may be imported without licence if imported

(*a*) through the Post Office, or

(*b*) as part of personal baggage

provided that the quantity of tobacco so imported at any one time shall not exceed 10 lbs. in weight.

For any quantity exceeding 10 lbs. in weight a licence to import must be obtained and the tobacco is liable to be detained until such time as the licence to import is produced.

[For definition of petroleum, *see* paragraph 10 (i) and (ii), page 47.]

Handling and Weighing Charges.

The handling charges leviable for the operation of weighing where such operation is not conducted by the importer, exporter or his coolies shall be at the rate of 2 cents per pikul reckoned on gross weight on all dutiable articles imported and exported which require to be weighed for the assessment of duty, except that for tin, tin-ore, wolfram and scheelite when won in Selangor the handling charges shall be 5 cents per pikul and 3 cents per pikul when won in Perak and that in the States mentioned the necessary handling for the weighing of tin, tin-ore, wolfram and scheelite shall be performed by Customs coolies. Rule 69.

Where any other of the services mentioned in section 24 of "The Customs Enactment, 1923," are performed by Customs coolies, handling charges shall be assessed at the following rates: G. 6100, 26-9-23. Rule 70.

LIQUORS.

A case of whisky, brandy, gin, etc., not exceeding two gallons	05	cents
,, liquors exceeding two gallons	08	,,
,, beer	10	,,
A jar of samsu	10	,,
A drum or cask of liquor not exceeding 100 gallons ...	15	,,
,, ,, ,, exceeding 100 gallons	20	,,

Milk (including cream), condensed, desiccated or preserved: G. 8041, 21-10-32.

A case not exceeding 1 pikul in weight	05	,,

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CUSTOMS.

OTHER GOODS NOT SPECIFIED.

A case or bundle not exceeding 1 pikul in weight	10 cents
,, ,, exceeding 1 pikul but not exceeding 1½ pikuls	15 ,,
A case or bundle exceeding 1½ pikuls but not exceeding 2 pikuls	20 ,,
For every additional pikul or part of a pikul	05 ,,

DEPOSIT OF DUTIABLE GOODS IN CUSTOMS WAREHOUSES.

For Stamp Duty on Bonds *see* the second schedule to the Stamp Enactment.

DENATURING LIQUORS IN CUSTOMS WAREHOUSES. Rule 90.

Fee for permit to denature dutiable liquors ... One dollar.

CUSTOMS DUTIES.

GENERAL.

1. Duties are imposed upon the articles specified in Table A and Table B hereto appended at the rates severally specified provided that: G. 6200, 8-9-33.

(*a*) Any dutiable article which is consigned to the Collection Station at Singapore, Prai or Malacca may be exported from the Federated Malay States notwithstanding that the export duty thereon be unpaid provided that such article be exported by rail;

(*b*) Any dutiable article which is consigned to the Collection Station at Lumut in the Dindings may be exported from the Federated Malay States territory adjoining the Dindings River and its tributaries notwithstanding that the export duty thereon be unpaid provided that such article is exported by the Sempang Ampat-Lumut Road;

Except in the case of rubber, consigned by the following estates situated in Federated Malay States territory, which may be so exported by water— G. 9187, 29-12-33.

1. Harcroft Rubber Estates Ltd.
2. Ayer Tawar Estate
3. Ulu Ayer Tawar Estate
4. Consolidated Rubber Estates Ltd.

(*c*) No dutiable article which is forwarded as goods or contained in passenger's luggage and is registered through by rail in accordance with the provision of rules under "The Railways Enactment, 1912," from a place outside the Federated Malay States to another place outside the Federated Malay States shall be liable to the payment of any duty under this notification.

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PREFERENTIAL DUTIES.

2. Where a preferential duty is specified in Table A in respect of a particular description of article, such preferential duty will be levied in lieu of the corresponding full duty only in respect of articles of that description which are shown to the satisfaction of the Commissioner, Trade and Customs, to have been either grown or produced or manufactured in and consigned directly from any place in the British Empire;

Provided that the Commissioner, Trade and Customs, may in his absolute discretion levy duty at the preferential rate where any of such articles have been first consigned to the Straits Settlements and are subsequently reconsigned to the Federated Malay States.

For the purposes of this paragraph "the British Empire" means the United Kingdom of Great Britain and Northern Ireland, the Dominions, India, the territories administered by His Majesty's Governments in the Dominions under Mandate or otherwise, the British Colonies, the British Protectorates and protected States, and the Mandated Territories of Tanganyika, the Cameroons under British Mandate and Togoland under British Mandate.

3. Manufactured articles will not be entitled to the preferential duty unless 25 per cent. of their value is the result of labour within any of the territories specified in rule 2.

In the case of sugar and of kachang and ground-nut oil it is further required that at least 5 per cent. of the raw material used shall have been grown in one of the territories specified in rule 2.

ASSESSMENT OF *AD VALOREM* DUTY.

4. For the purpose of assessing the amount of *ad valorem* export duty payable under this notification the value of articles will be ascertained as follows:

(i) Gold—

(*a*) The value of gold obtained by any cyanide process shall be taken at the time of payment of duty to be £2 per ounce, and if the amount of duty so paid exceeds or falls short of $2\frac{1}{2}$ per cent. of the true value as evidenced in such manner as the Chief Secretary may approve, such excess shall be refunded to or such deficit paid by the exporter, as the case may be;

(*b*) The value of gold obtained otherwise than by a cyanide process shall be taken at the time of payment of duty to be £4 per ounce, and if the amount of duty so paid exceeds or falls short of $2\frac{1}{2}$ per cent. of the value as declared in a written certificate from a bank or other authority approved by the Chief Secretary, such excess shall be refunded to or such deficit shall be paid by the exporter, as the case may be.

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(ii) Tin and tin-ore—

The value of tin shall be taken at the time of payment of duty thereon at the latest ascertained market price of tin in Singapore, prior to the hour of 8 a.m. last preceding the time of payment of export duty and the value of tin-ore shall be calculated upon such latest ascertained market price.

(iii) Other articles—

The value of any other articles will be taken at the time of payment of duty to be the value fixed by notification in the *Gazette*.

5. The value of any article for the purpose of assessing *ad valorem* import duty is its value as defined in section 23A of the Customs Enactment, 1923.

EXEMPTIONS.

6. A *bona fide* traveller entering the Federated Malay States may bring in duty free for his personal use or consumption and not for sale or trade—

(*a*) wine or spirits not exceeding $\frac{1}{2}$ pint;

(*b*) beer or malt liquor not exceeding 1 quart;

(*c*) tobacco not exceeding $\frac{1}{2}$ pound;

(*d*) matches not exceeding 6 boxes;

(*e*) sugar not exceeding 2 pounds;

(*f*) edible oils or fats not exceeding 1 pound;

(*g*) cosmetics and perfumery in open tins, bottles or other containers;

(*h*) milk not exceeding three 16 oz. tins.

7. Molasses intended for use in the manufacture of spirits in a licensed distillery may be imported duty free.

8. Textiles, wearing apparel, leather and imitation leather goods, which have been used or worn before importation and are imported for the private use of the importer and not for trade purposes may be imported duty free.

9. The export duties in respect of minerals, metals and metalliferous ores shall not be payable in respect of such metals and ores exported by any person at the time being privileged to pay export duty at a ower rate.

DEFINITIONS.

10. (i) Kerosene sometimes called paraffin oil is a refined distillate of petroleum and includes similar distillates of hydrocarbons derived from coal, shale or other bituminous substance.

(ii) Petrol includes the liquid commonly known as petrol, gasoline, benzine or benzol.

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(iii) For the purposes of export duty:

(*a*) bark shavings from rubber trees shall be taken to contain 20 per cent. by weight of rubber,

(*b*) one gallon of latex shall be taken as equivalent to $3\frac{1}{2}$ pounds of rubber, provided that if the Proper Officer of Customs is of opinion that any latex produced to him for export does in fact contain more than $3\frac{1}{2}$ pounds of rubber to the gallon he may test or cause to be tested such latex in order to ascertain the true quantity of rubber contained therein, and duty shall be charged according to the quantity of rubber so found and ascertained.

TABLE A.

IMPORT DUTIES.

Description of article.	Rates of duty.		
	Unit.	Full duty.	Preferential duty.
		$ c.	$ c.
I.—Intoxicating liquors:			
(*a*) Arrack and any other intoxicating liquors not hereinafter provided for	Per proof gallon ...	14 00	
Brandy	„	14 00	10 50
Provided that the duty on brandy imported in bottle and accepted by the Proper Officer of Customs as not exceeding 81 per cent. of proof spirit shall be	Per gallon	10 50	8 00
(*b*) Whisky, rum and gin	Per proof gallon ...	13 00	
Provided that the duty on whisky, rum and gin imported in bottle and accepted by the Proper Officer of Customs as not exceeding 81 per cent. of proof spirit shall be	Per gallon	9 50	
(*c*) Japanese saki and Chinese samsu including medicated samsu ...	Per proof gallon ...	12 00	
(*d*) Bitters and liqueurs not exceeding 100 per cent. of proof spirit ...	Per gallon	13 00	
(*e*) Sparkling wines not exceeding 42 per cent. of proof spirit	„	6 00	5 00
(*f*) Still wines (including medicated wines) exceeding 26 per cent. but not exceeding 42 per cent. of proof spirit	„	4 50	3 90

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Description of article.	Rates of duty.		
	Unit.	Full duty.	Preferential duty.
		$ c.	$ c.
I.—Intoxicating liquors—(*cont.*)			
(*g*) Still wines (including medicated wines) not exceeding 26 per cent. of proof spirit	Per gallon	1 50	90
(*h*) Ale, beer, stout, porter, cider and perry	,,	1 30	1 20
II.—Tobacco:			
(*a*) Cigars and snuff	Per pound	1 60	
(*b*) Cigarettes	,,	1 10	1 00
(*c*) Unmanufactured tobacco	,,	70	
(*d*) Manufactured tobacco excluding cigars, cigarettes and snuff			
(i) if imported for sale to the public in airtight tins or containers	,,	1 10	1 00
(ii) not otherwise provided for...	,,	80	
III.—Petroleum:			
(*a*) Kerosene with a flashing point higher than 73° F. but below 200° F.	Per gallon	15	
(*b*) Petrol	,,	35	
IV.—Sugar, gula kachang, jaggery, molasses, sugar candy and sugar cane	Per pound	05	03
V.—Cartridges other than such as are included in section 19 of "The Explosives Enactment, 1904" ...	Per 1000	11 00	10 00
VI.—Matches:			
Containers with:			
(i) not more than 10 matches ...	Per 100 containers	12	
(ii) more than 10 but not more than 20 matches	,,	24	
(iii) more than 20 but not more than 50 matches	,,	60	
For every additional 25 matches or part of 25 matches over 50 in a container, a duty additional to the duty under (iii)	,,	30	

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Description of article.	Rates of duty.		
	Unit.	Full duty.	Preferential duty.
		$ c.	$ c.
VII.—Edible oils and fats:			
(*a*) (i) Kachang and ground-nut oil ...	Per pound	06	03
(ii) Gingelly oil	,,	04	02
(*b*) Butter, tinned	,,	17	12
(*c*) ,, frozen	,,	20	15
(*d*) Margarine	,,	10	05
(*e*) Lard	,,	04	
(*f*) Ghee, vegetable ghee, and all other edible oils and fats not specified above except coconut oil	,,	10	
VIII.—Cement	Per ton	12 00	6 00
IX.—Cement manufactures other than tiles	,,	2 00	
X.—Tiles:			
(i) Roofing	,,	12 00	
(ii) Flooring and wall...	,,	12 00	10 00
XI.—Cosmetics and perfumery	*Ad valorem*	50%	25%
XII.—Textiles and apparel:			
(*a*) Piece goods made of cotton, linen, artificial silk, and all mixtures made of cotton, linen, artificial silk, silk and, or, other materials	*Ad valorem* or per yard	20% or 5 cents per yard whichever is higher	10% or 2½ cents per yard whichever is higher
(*b*) Cotton, linen, jute, silk or artificial silk, felt, flannel, woollen and all textile goods made from plant fibres, whether finished goods or not, other than yarn, thread, gunnies and waste, except as provided in (*a*) above	*Ad valor m*	20%	10%
(*c*) Wearing apparel not otherwise provided for, including boots, bootees, shoes, overshoes, slippers and sandals of all descriptions and of whatever material finished or unfinished, other than articles specified in the next following item	,,	20%	10%

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Description of article.	Rates of duty.		
	Unit.	Full duty.	Preferential duty.
		$ c.	$ c.
XII.—Textiles and apparel—(*cont.*)			
(*d*) Boots, bootees, shoes, overshoes, slippers and sandals of all descriptions made wholly or partly of rubber, balata or gutta-percha (except where the outer part of the uppers, apart from stitchings, fastenings or ornaments, is made entirely of leather or leather and elastic)	Per pair	50	10
(*e*) Rubber soles...	,,	25	05
XIII.—Tanned hides and skins, leather and imitation leather, leather and imitation leather manufactures other than fancy goods	*Ad valorem*	15%	5%
XIV.—Cycles and accessories:			
(*a*) Cycles and all component parts of cycles other than tyres and tubes	,,	20%	10%
(*b*) Cycle tyres (outer covers)	Per cover	15	08
,, inner tubes	Per tube	06	03
(*c*) Motor and motor-cycle tyres (outer covers)	*Ad valorem*	20%	Free
(*d*) Motor and motor-cycle inner tubes...	,,	20%	,,
XV.—(*a*) Pianos	,,	10%	
(*b*) Other musical instruments, wireless receiving and transmitting sets and parts thereof including gramophones, electrical gramophones or reproducers, phonographs, records, needles, valves and other parts or accessories	,,	20%	10%
XVI.—Coffee, raw	Per pound	03	
,, prepared	,,	08	
,, extract or essence, whether mixed with other substances or not	*Ad valorem*	5%	

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Description of article.	Rates of duty.		
	Unit.	Full duty.	Preferential duty.
		$ c.	$ c.
XVII.—Ground-nuts	Per pound	01½	00¾
XVIII.—Milk (including cream), condensed, desiccated or preserved	For 100 lbs. nett weight	5 00	1 00
XIX.—Fruits, jams, marmalade, vegetables, fish, meats and soups in metal, glass, or earthenware containers ...	*Ad valorem*	20%	5%
XX.—Printing paper...	,,	10%	Free
XXI.—Manufactured brass, bronze, and copperware	,,	15%	5%
XXII.—(*a*) Batteries and parts thereof for electric torches or hand-lamps	,,	20%	5%
(*b*) All other electric batteries and parts thereof ...	,,	15%	Free
XXIII.—Paraffin wax and articles made thereof	,,	15%	5%
XXIV.—Fish maws and sharks' fins ...	,,	15%	5%
XXV.—Umbrellas and lamp shades covered with silk, artificial silk or cotton	,,	10%	5%
XXVI.—Tea	Per pound	08	06
XXVII.—Saccharine	,,	5 00	
XXVIII.—Fireworks and crackers ...	,,	10	
XXIX.—Oil cloth and linoleum ...	*Ad valorem*	10%	
XXX.—Straw, grass, rush and mengkuang (pandan) manufactures	,,	10%	
XXXI.—Rice and padi (all varieties) ...	Per picul	15	

G. 7009, 6-10-33.

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Customs.

Table B.

EXPORT DUTIES.

I.—AGRICULTURAL PRODUCTS.

Description of article.	Duty.	
Coconuts and copra	$1\frac{1}{2}$ per cent. *ad valorem*	G. 6200, 8-9-33
An additional duty on all copra exported (levied for the purposes of copra research)	1 cent per pikul	
Gambier	15 cents per pikul	
Gutta-percha (cultivated) meaning gutta-percha, as defined in the Forest Rules, 1920, produced from trees which have been cultivated on alienated land to the satisfaction of the Chief Secretary to Government	$2\frac{1}{2}$ per cent. *ad valorem*	
Rubber—		
Any cultivated rubber (including latex)—		
When the price of rubber as notified for the time being in the *Gazette* is under 30 cents per pound	1 per cent. of the value of the rubber calculated at the price so notified	
When the price is 30 cents or over but under 32 cents per pound	$1\frac{1}{2}$ per cent. of the value of the rubber calculated at the price so notified	
When the price is 32 cents or over but under 33 cents per pound	$1\frac{3}{4}$ per cent. of the value of the rubber calculated at the price so notified	
When the price is 33 cents or over but under 34 cents per pound	2 per cent. of the value of the rubber calculated at the price so notified	
When the price is 34 cents or over but under 35 cents per pound	$2\frac{1}{4}$ per cent. of the value of the rubber calculated at the price so notified	
When the price is 35 cents or over but under 50 cents per pound	$2\frac{1}{2}$ per cent. of the value of the rubber calculated at the price so notified	
When the price is 50 cents or over but under 60 cents per pound	3 per cent. of the value of the rubber calculated at the price so notified	
When the price is 60 cents or over but under 80 cents per pound	4 per cent. of the value of the rubber calculated at the price so notified	
When the price is 80 cents or over per pound	5 per cent. of the value of the rubber calculated at the price so notified	
An additional duty on all rubber exported (levied for the purposes of the Rubber Research Institute of Malaya)	7 cents a pikul or part of a pikul from 1st January, 1934, to 30th June, 1934	G. 9185, 29-12-33.

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Taxes, Duties, Fees, etc.

II.—FOREST PRODUCTS.

EXPORT DUTIES ON FOREST PRODUCTS.

Description of article.	Duty.
Rembia ataps	10 per cent. *ad valorem*
Nipah ataps—	
(*a*) Bertindeh tulang	$1.50 per 1,000
(*b*) Bertumu „	1.00 „
(*c*) „ daun	.75 „
(*d*) Other kinds	10 per cent. of the wholesale prices in the centres of production
Getah rambong (India-rubber) ...	$5.00 per pikul
Formosa camphor	10 per cent. *ad valorem*
Kepong bark	10 „ „

III.—MINERALS, METALS AND METALLIFEROUS ORES.

Description of article.	Duty.	
Gold	2½ per cent. *ad valorem*	G. S105, 17-11-33.
Tin—		
Tin smelted or manufactured from tin-ore won in the Federated Malay States—		
When the price of tin does not exceed $67 (per pikul)	$23.00 per bhara (3 pikuls)	
When the price of tin exceeds $67 but does not exceed $68	23.50 „ „	
When the price of tin exceeds $68 but does not exceed $69	24.00 „ „	
and so on, the duty per bhara being increased by 50 cents for every dollar by which the price of tin exceeds $67		
Tin-ore	72 per cent. of the duty on tin, with, in the case of tin-ore exported otherwise than under such guarantees as the Chief Secretary may require that it shall be smelted in the Straits Settlements, Australia or the United Kingdom, an additional duty of $30 per pikul	

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Description of article.	Duty.	
* Export duty on iron-ore won by the Japanese firm Ishihara Sangyo Kaiun Goshi Kaisha, Singapore in Pahang	10 per cent. on a minimum value of $5 per ton	F.S.G. 2394, 31. A.G.O. 47, 31.
Additional duty on all tin-ore exported	10 cents per pikul or part of a pikul	G. 8105, 17-11-33.
Tin slag and hard-head of tin ...	At the rate prescribed for tin-ore, unless the consignment is accompanied by a certificate of assay granted by the Government Geologist or approved by the Warden of Mines, in which case the duty shall be at the rate prescribed for tin smelted or manufactured on the amount of tin estimated to be contained in such consignment	
Scheelite	$2.00 per pikul	
Wolfram	2.00 „	
All other metals and metalliferous ores	10 per cent. *ad valorem*	
† China-clay or kaolin	2½ „ „	
† Potash-felspar or soda-felspar intended for use as a flux or a glaze	2½ „ „	
† China-stone	2½ „ „	

IV.—(*a*) MISCELLANEOUS.

(PERAK, SELANGOR AND NEGRI SEMBILAN.)

Description of article.	Duty.
Blachan	50 cents per pikul
Fish, dried and salted	10 per cent. *ad valorem*
Fish maws, fish refuse, ikan gelama, prawns (dried) ...	10 „ „
Oysters, fresh	$5 per pikul
Oysters, dried, mother-of-pearl shell, beche-de-mer and sharks' fins	10 per cent. *ad valorem*
Horns, tanned skins, raw or dressed hides, bones, and tallow	10 „ „

* Royalty will take the place of export duty if the Customs union eventuates. † These articles are prohibited to be exported except under licences granted by the Chief Secretary.

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Taxes, Duties, Fees, etc.

IV.—(*b*) MISCELLANEOUS.

(PAHANG ONLY.)

Description of article.	Duty.
Fish dried—	
Class A—(i) Sharks' fins ...	$1.50 per pikul
,, A—(ii) Tenggiri, ikan merah, kachang, selor, bileh, bawal, talang...	.75 ,,
,, B—Selor kuning ...	.60 ,,
,, C—Pelata, gelama, selor puchat, lema... ...	.50 ,,
,, D—Kembong, khe' kheh, selayang ...	.40 ,,
,, E—Tamban, udang, blachan, ikan yu ...	.30 ,,
,, F—Rampai, layor, pari, duri, bakau, budu and all other fish not mentioned above ...	.15 ,,
Oysters, dried, mother-of-pearl shell and beche-de-mer	10 per cent. *ad valorem*
Horns, tanned skins, raw or dressed hides, bones, and tallow	10 ,, ,,

IV.—(*c*) MISCELLANEOUS.

Description of article.	Duty.
Elephants	20 per cent. *ad valorem*

Drawback on goods dutiable on import, when re-exported as part or ingredient of any goods manufactured in the F.M.S.

Sugar—Seven-eighths of the import duty paid thereon, provided that in the case of sugar used in the manufacture of tinned pineapples, the drawback shall not exceed 21 cents in respect of each case containing 72 pounds nett weight of pineapples. G. 6696, 25 9 31.

Drawback on cotton textiles forming part of any rubber cloth manufactured in the F.M.S.—Seven-eighths of the import duty paid. G. 5542, 11-8-33.

Exemptions from the Payment of Import Duty. G. 6099, 26-9-23.

(1) Rectified spirit and petroleum either imported by or on behalf of the Federated Malay States Agricultural Department.

(2) Spirits of wine and medicinal spirits imported by or on behalf of the Federated Malay States Medical Department.

(3) British pharmacopœial preparations containing more than 2 per cent. of alcohol by weight, other than medicated wines.

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(4) Intoxicating liquors and tobacco imported on account of officers and men of His Britannic Majesty's Army serving on full pay in the Federated Malay States. G. 1980, 3-4-25.

(5) All dutiable goods imported for their own personal use by Their Highnesses the Sultans of Perak, Selangor and Pahang and the Yang di Pertuan of Negri Sembilan in respect of which a certificate signed by the Private Secretary to any of Their said Highnesses to the effect that such goods are intended for the personal use of His said Highness shall have been presented to the Proper Officer of Customs. G. 2208, 30-4-26.

(6) Samples of tobacco sent by post addressed to the Agricultural Department, Kuala Lumpur. G. 2209, 30-4-26.

(7) Spirits of wine for Survey and Museums Departments. G. 3890, 23-7-26.

(8) Alcohol and petroleum ether for Rubber Research Institute of Malaya. G. 1898, 1-4-27.

(9) All petroleum imported by or on behalf of His Britannic Majesty's Navy or Air Force for the use of the said Navy or Air Force or sold to the said Navy or Air Force for the use thereof prior to or at the time of removal from a Customs warehouse. G. 5474, 16-8-29.

(10) All intoxicating liquors or tobacco imported by or on behalf of the proper authorities on account of officers and men of His Britannic Majesty's Air Force serving on full pay and being at the time in the Federated Malay States or on account of officers and men of His Britannic Majesty's Navy serving on full pay and being at the time in the Federated Malay States or the territorial waters thereof; and it is expressly declared that all intoxicating liquors or tobacco sold to the proper authorities on the account aforesaid prior to or at the time of removal from a Customs warehouse shall for the purposes of this exemption be deemed to have been imported on behalf of the proper authorities aforesaid. G. 5475, 16-8-29.

(11) Petrol imported in the tanks of motor-cars and lorries entering the Federated Malay States. G. 7256, 23-10-31.

(12) Cloth cuttings *bona fide* imported as trade samples not for sale and declared to be cloth samples of no commercial value. G. 59, 2-1-32.

(13) The under-mentioned articles imported on the restaurant cars of the Federated Malay States Railways for the *bona fide* consumption of passengers on the train: G. 8755, 2-12-32.

Sugar	Not exceeding five pounds at any one time
Coffee	Not exceeding two pounds at any one time
Butter and cooking fats ...	Not exceeding three pounds in the aggregate at any one time
Jam and marmalade ...	Not exceeding three tins or pots in the aggregate at any one time
Matches	Not exceeding twelve boxes at any one time
Milk	Not exceeding twelve tins at any one time.

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(14) Sarongs made in the States of Kelantan and Trengganu which are accompanied by a certificate of origin signed by the British Adviser. G. 3582, 20-5-32. G. 3517, 19-5-33.

(15) (i) Dutiable articles which have been exported from the Federated Malay States for repairs and are subsequently re-imported, provided G. 5895, 5-8-32.

(a) that such articles are exported and re-imported by the same route;

(b) that the export and re-importation of such articles are registered by the Superintendent, Trade and Customs, at the place of export and import;

(c) that a Customs seal be placed upon each article on export and not broken or removed until such article is re-imported.

(ii) Dutiable articles which have been imported into the Federated Malay States for repairs and are subsequently re-exported, provided

(a) that such articles are imported and re-exported by the same route;

(b) that the import and re-exportation of such articles are registered by the Superintendent, Trade and Customs, at the place of import and export;

(c) that a Customs seal be placed upon each article on import and not broken or removed until such article is re-exported.

(16) Traveller's samples provided that: G. 6638, 9-9-32.

(a) the goods in respect of which exemption is claimed are proved to the satisfaction of the Commissioner, Trade and Customs, to be genuine traveller's samples, and

(b) a bond has been executed for the exportation of such traveller's samples within three months from the date of importation, or within such further period as the Commissioner, Trade and Customs, may allow.

(17) Alcohol imported by or on behalf of the Forest Department, Federated Malay States. G. 9166, 16-12-32.

(18) Paraffin wax liable to the preferential duty imposed thereon by Notification No. 7657, 14th October, 1932, and imported by a licensee for use in the manufacture of matches in a licensed match factory from the payment of the said import duty. G. 9560, 30-12-32.

(19) Cartridges imported in bulk by the Commandant, Federated Malay States Volunteer Force, for the use of the Federated Malay States Volunteer Force Rifle Association and of its members engaged in target practice. G. 92, 13-1-33.

(20) (i) Articles passed by a Proper Officer of Customs as the personal baggage of passengers and which have been used or worn before importation; G. 799, 10-2-33.

(ii) professional apparatus brought in by passengers for their own use;

(iii) and household effects not exceeding in value $2,500 brought in for personal use and not for sale, and which have been in the use of the passenger for at least one year.

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(21) All sugar forming the sugar contents of tinned pineapples removed from any building licensed as a warehouse under the Customs Enactment. G. 1224, 24-2-33.

(22) All dutiable articles of Malayan handicraft imported under the auspices of the Malayan Arts and Crafts Society and bearing the certificate of the Society on the package. G. 1225, 24-2-33.

(23) Dutiable articles imported into the Federated Malay States, if accompanied by a certificate of the Director of Agriculture, Straits Settlements and Federated Malay States, that they are required: G. 5885, 25-8-33.

(*a*) as exhibits at agricultural shows;

(*b*) for propaganda and demonstration purposes; or

(*c*) for experimental purposes.

(24) Artificial poppies—the proceeds from the sale of which are for the benefit of the British Legion Fund. G. 7010, 6-10-33.

(25) Such rice imported by the Sandycroft Rubber Company Limited, as shall be proved to the satisfaction of the Commissioner, Trade and Customs, Federated Malay States, to be required for consumption upon that portion of their estate situated in the territory of the Straits Settlements. G. 8424, 1-12-33.

(26) All aviation spirit (petroleum) imported by, or uplifted for use in any aircraft belonging to an international aircraft operating company, as part of its fuel supply. G. 9186, 29-12-33.

EXEMPTIONS FROM THE PAYMENT OF EXPORT DUTY.

(1) All rubber goods manufactured in the Federated Malay States. G. 8423, 1-12-33.

(2) All rubber goods and samples of rubber not exceeding 11 pounds in weight sent by parcel post and marked "Rubber Goods" or "Rubber Samples" as the case may be. G. 6562, 3-10-24.

(3) Manufactured rubber goods conveyed in the luggage of *bona fide* travellers up to a weight not exceeding eleven pounds for each such traveller. G. 3509, 12-6-25.

(4) Rhinoceros and seladang horns. G. 8137, 25.

(5) Crocodile and snake skins. G. 4648, 27. G. 5016, 30.

(6) Flourspar exported to Calcutta by Messrs. Kramat Pulai Ltd. C.S.O.G. 3069, 22.

(7) Samples of tin-ore in parcels not exceeding 50 katies in weight exported from the F.M.S. for *bona fide* experimental work. G. 4483, 30-6-33.

(8) All such rubber exported by the Harcroft Rubber Estates, Limited, from Harcroft Estate as shall be proved to the satisfaction of the Commissioner, Trade and Customs, to have been prepared from rubber produced upon the Rycroft division of such estate situated in the territory of the Straits Settlements. G. 6976, 26-9-30.

(9) All samples of rubber not exceeding 10 lbs. in weight and all samples of liquid latex not exceeding a dry rubber content of 20 lbs. in weight, exported by the Rubber Research Institute of Malaya, in parcels marked "Rubber samples for experimental purposes". G. 9165, 16-12-32.

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(10) All rubber exported by the Sandycroft Rubber Company Limited, from the Sandycroft Estate, which shall be proved to the satisfaction of the Commissioner, Trade and Customs, to have been produced upon that portion of Sandycroft Estate which is situated in the territory of the Straits Settlements. G. 6222, 26-8-32.

EXEMPTIONS FROM PAYMENT OF IMPORT DUTY.

Dutiable articles exported from the Federated Malay States, if accompanied by a certificate of the Director of Agriculture, Straits Settlements and Federated Malay States, that they are required: G. 5885, 25-8-33.

(*a*) as exhibits at agricultural shows;

(*b*) for propaganda and demonstration purposes; or

(*c*) for experimental purposes.

FEES FOR TRADE RETURNS.

Monthly:	Statement of Tin and Tin-in-ore, F.M.S.	$10 per annum.
	Rubber Return	
	Gold Output, F.M.S.	
Quarterly:	Return of Imports and Exports ...	
Yearly:	Return of Imports and Exports ...	
	Commissioner's Annual Report ...	

A.G.O. 881, 30. F.S.G. 1869, 29.

	$	c.
For every special return not involving a special search per folio of 100 words		50
For every special return involving a special search and relating to the current year, per folio of 100 words ...	2	00
For every special return involving a special search not wholly relating to the current year, per folio of 100 words	3	00

Statement of Tin and Tin-in-ore, F.M.S.—

Typed copy each	50	*cts.*
Printed copy each	10	,,

F.S.G. 1868, 29. A.G.O. 881, 30.

If the statement is to be telegraphed $6 p.a. in addition to cost of telegram.

THE FREIGHT AND STEAMSHIP ENACTMENT, 1910. F.E. 13, 10.

Duty on bills of lading, 20 per cent. of the freight.

N.B.—The States of Perak, Selangor, Negri Sembilan and Pahang are exempted from the operation of this Enactment for the present—(Notification No. 2674, 23.12.10).

THE EXCISE ENACTMENT, 1932. F. E. 12, 32.

Section 12.—Licence to distil or manufacture liquors.—There shall be charged for such licence an annual fee to be determined by the Resident in each case.

Section 20.—Licence for warehouse.—There shall be charged for such licence an annual fee to be determined by the Resident in each case.

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Customs.

Rules Fixing the Fees to be Paid as Overtime Allowances.

1. The following scale of fees shall be paid as overtime allowances in respect of the services of each Excise Officer, clerk, peon, watchman, labourer or employee who shall be required to work at the request of the owner of a distillery, match factory or licensed warehouse beyond the ordinary hours as fixed by rule under "The Excise Enactment, 1932." G. 9197, 29-12-33.

SCALE.	Per hour.
Senior Excise Officer or Excise Probationer	$3.00
Clerks, Special Class (General Clerical Service)	1.50
„ Class I (General Clerical Service)	1.25
„ „ II (General Clerical Service) and Special Class (State Clerical Service)	.80
„ „ III (General Clerical Service), Classes I and II (State Clerical Service) and Out-door Officers, Special Grade	.60
Out-door Officers, Grade I	.50
„ „ II	.25
„ „ III	.20
Labourers...	.15
Watchmen, peons, and punkah-pullers	.10

2. All overtime fees payable under these rules shall be paid into the public revenue and all overtime fees earned by Excise Officers or employees shall be deemed to be moneys due to them and payable from the public revenue in accordance with such departmental regulations as may from time to time be made.

3. No Excise Officer, clerk, peon, watchman, labourer or employee shall be deemed to have a claim against the public revenue for overtime fees in respect of work done in other than the ordinary hours unless he has worked for more hours than the normal number as fixed by departmental regulations.

Office Hours.

(i) The ordinary hours during which a distillery, or a licensed warehouse, or a match factory may be opened shall be as follows: G. 7668, 7-12-28.

Week-days	7 a.m. to 4 p.m. G. 7669, 7-12-28.
Saturdays	7 a.m. to 1 p.m.

(ii) On Sundays and notified holidays and during other than the hours specified in sub-section (i) hereof a distillery or a licensed warehouse or a match factory may not be opened or remain open except with the permission of a Senior Excise Officer and such officer shall have a discretion to refuse permission and may normally refuse permission unless application for such permission is made before the previous ordinary closing hour or within such reasonable time beforehand as may be fixed by departmental regulations. G. 7670, 7-12-28.

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(iii) Where a distillery or a licensed warehouse or a match factory is opened during hours other than those specified in sub-section (i) hereof or on the days specified in sub-section (ii) the distiller, or the licensee, or the proprietor (as the case may be) shall pay overtime fees in respect of the services of any Excise Officer, clerk, peon, watchman, labourer or employee as may be requisite in accordance with the prescribed scale for overtime fees and in such proportion as are set out in the schedule hereunder. G. 7670, 7-12-28.

(iv) In calculating overtime periods, no account shall be taken of fractions of an hour not exceeding fifteen minutes. Fractions of an hour exceeding 15 minutes shall count as one hour.

SCHEDULE.

(i) 4 p.m. to 6 p.m. and Saturdays 1 p.m. to 6 p.m.	Overtime at prescribed rates
(ii) Sundays and public holidays 6 a.m. to 3 p.m.	Time and a quarter
(iii) Sundays and public holidays 3 p.m. to 6 p.m.	Time and a half
(iv) Christmas day, Good Friday, Hari Raia Puasa, Hari Raia Haji and first day of Chinese New Year 6 a.m. to 6 p.m. with no extension	Double time

No distillery or no licensed warehouse may be opened except in the presence of the Proper Officer of Excise nor shall any part of it be used as a human habitation.

LICENSING BOARD.	$ c.	
Temporary licence per diem	20 00	G. 6106, 26-9-23. Rule 46.
,, extension of hours of sale per hour	20 00	

The fee for a temporary licence may be reduced by the Chairman of the Licensing Board if the licence be in respect of a consecutive period exceeding 10 days, provided that the amount of the reduced fee for the period in excess of 10 days be not less than $4 per diem. Rule 47.

Every wholesale dealer's licence ...	$10 for every month or part of a month	Rule 54. G. 7313, 10-10-30.
Transfer of ,, ...	50 cents	
Every retail shop licence	$8 for every month or part of a month	Rule 60.
Transfer of ,, ...	50 cents	
Public-house licence, 1st class ...	$24 per month or part of a month	Rule 66.
,, ,, 2nd ,, ...	$18 ,, ,,	
,, ,, 3rd ,, ...	$12 ,, ,,	

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Public-house licences in respect of railway station refreshment rooms, Government rest-houses and theatres may be issued at such fees and on such conditions as the Licensing Boards with the approval of the Resident concerned in each case and from time to time may decide. Rule 67.

The Commissioner may issue public-house licences for the sale of intoxicating liquors in railway restaurant cars at such fees as he may deem fit. Rule 68.

Toddy-shop licence (retail)	$1.50 per month or part of a month	Rule 81.
Transfer of ,, ...	50 cents	Rule 100.
Inspection note-book, each	50 ,,	
Wholesale toddy-shop licence ...	$1.50 per month or part of a month	Rule 102.
Transfer of ,, ...	50 cents	Rule 110.
Permit for the storage of toddy by bakers	$2 for a year or any part thereof	Rule 112.
Chemists licence	$2 per month or part of a month	

All licences shall expire not later than the 31st day of December following the date of issue.

	$	c.	
Permit for denaturing of liquors in distillery or warehouse ...	1	00	Rule 116.
Analysis of liquors by Government Chemist	25	00	C.S.O. 11162, 13. A.G.O. 392, 15.
Account books, Toddy-shop (E. 14) each	1	50	A.G.O. 314, 17. G. 8361, 19-12-23.

Every toddy-shop licence for the sale of toddy by retail shall be subject to the condition that the licensee shall pay monthly without demand to the Superintendent of Excise in the district where the toddy-shop is situated, or in a district where there is no Superintendent of Excise to the District Officer, forty per centum of his total takings or such other sum as the Licensing Board may direct.

Beer house licence $2 per month or part of a month. Rule 143. G. 7313. 10-10-30.

(i) In the case of estate toddy-shops the profits of the sale of toddy may be devoted to all or any of the following purposes: G. 5643, 14-8-31.

(*a*) Presents of food, clothes or cash, to a total value not exceeding $2 in any one case, to labourers or their dependants at Deepavali and other festivals;

(*b*) Entertainments to labourers at Deepavali and other festivals;

(*c*) Building and maintenance of temples and churches;

(*d*) Wages of priests;

(*e*) Sports and recreations for labourers and their dependants;

(*f*) Anniversaries and prize distributions in estate schools;

(*g*) Supplying stationery to labourers;

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(*h*) Supplying hot congee or coffee to labourers in the early morning or after work in rain;

(*i*) Assisting decrepit labourers and their dependants to return to India;

(*j*) Improving or rebuilding the estate toddy-shop;

(*k*) Prizes for the best labourers' gardens;

(*l*) Such purposes as may be approved in each case in writing by the Controller of Labour, Malaya.

(ii) The allocation of profits within the above limits shall be in the discretion of the manager of the estate.

Excise duty on matches manufactured in the Federated Malay States:

	Rate of Excise duty.	
	A.	B.
Containers in which there are:	*c.*	*c.*
(i) not more than 10 matches per 100 containers	9	8
(ii) more than 10 but not more than 20 matches ... „ „	18	16
(iii) more than 20 but not more than 50 matches ... „ „	45	40
For every additional 25 matches or part of 25 matches over 50 in a container: a duty additional to duty under (iii) ... „ „	22½	20

G. 6545, 31-8-32.

The rates in column "A" apply where both the matches and the containers are made from imported timber.

The rates in column "B" apply where both the matches and the containers are made from local timber.

No excise duty shall be payable on matches exported from the F.M.S.

Excise duty on sugar manufactured from the nipah-palm in the Federated Malay States, two cents per pound, provided that no excise duty shall be payable on such sugar exported from the Federated Malay States. *G.* 8830, 15-12-33.

Excise duty on intoxicating liquors manufactured in the Federated Malay States shall be as follows: *G.* 3907, 1-6-31.

Chinese samsu including medicated samsu $ 9 per proof gallon

Other intoxicating liquors ... ... 11 „ „

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Customs.

The Inventions Enactment, 1914. F. E. 19, 14.

Inventions. G. 3681, 16-12-14.

The Chief Secretary to Government, Federated Malay States, orders that all acts or things directed or authorized by the aforesaid Enactment to be done by or to the said Chief Secretary with the following exceptions: G. 4881, 7-8-28.

(i) Powers of delegation under section 43,

(ii) The making of rules under section 58,

shall be done by or to the officer for the time being performing the duties of Commissioner of Trade and Customs.

Applications for grants to be made to the Chief Secretary, Federated Malay States, and fees are payable in revenue stamps. G. 430, 26-2-15.

	$ c.
On application for grant accompanied by provisional specification	5 00
On filing complete specification thereafter	20 00
or	
On application for grant accompanied by complete specification	25 00
For extension of time for leaving complete specification, not exceeding one month	10 00
For extension of time for acceptance of complete specification, not exceeding one month	10 00
,, two months	20 00
,, three ,, ...	30 00
On notice of opposition to grant; by opponent	1 00
On hearing by Chief Secretary; by applicant and opponent, respectively	5 00
On signature and sealing of grant	25 00
For extension of time for signature and sealing of grant, not exceeding one month	10 00
,, two months	20 00
,, three ,, ...	30 00
On certificate of renewal, before the expiration of the 7th year from the date of the grant, if the grant was made under this Enactment ...	50 00 G. 922, 28-3-18.
,, ,, any Enactment repealed by this Enactment	25 00
For enlargement of time for payment of renewal fee, not exceeding one month	10 00
,, two months	20 00
,, three ,, ...	30 00
On application for extension of term of grant	5 00
On notice of opposition to extension of term of grant, by opponent	1 00
On hearing by Chief Secretary; by applicant and opponent, respectively	5 00
On extension of term of grant, for each year of extension ...	5 00
On filing copy of order whereby the term of a foreign patent or grant is extended, for each year of extension	5 00
On application for restoration of lapsed grant	50 00
On notice of opposition to application for restoration of lapsed grant, by opponent	2 00

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Taxes, Duties, Fees, etc.

	$ c	
On hearing by Chief Secretary; by applicant and opponent, respectively	5 00	
On application to amend specification; before grant; by applicant	5 00	
after grant; by grantee	10 00	
On notice of opposition to amendment; by opponent ...	1 00	
On hearing by Chief Secretary; by applicant and opponent, respectively	5 00	
On application to the Chief Secretary for a compulsory licence, by applicant	5 00	
On offer to surrender a grant	5 00	
On hearing by Chief Secretary; by applicant and opponent, respectively	5 00	
For altering name or address in register	1 00	
On request to enter in register name of subsequent grantee or notice of interest or notification of a document... ...	2 00	
On request to Chief Secretary to correct a clerical error before signing and sealing of grant...	1 00	
after „ „	5 00	
For certificate of Chief Secretary under section 54	1 00	
For duplicate of grant	10 00	
On notice of order of Court for amendment of specification or rectification of register	2 00	
For search or inspection	50	
„ copies from register, every 100 words or fraction thereof	50	*G.* 2363, 21-4-22.
„ certifying copies, each	50	
„ copies of plans attached to specifications, each sheet ...	1 00	*G.* 4728, 11-8-22.
„ certificate of registration of a United Kingdom patent	10 00	*G.* 2599, 20-4-25.

The Registration of United Kingdom Designs Enactment, 1932.

F. E. 26, 32.

FEES.

On issue of certificate of registration under section 6 ...	2 00	*G.* 4035, 2-6-33.
On application for a declaration that exclusive privileges have not been acquired under section 9	2 00	
On application to enter in register notice of assignment, transmission or other instrument under section 10 ...	2 00	
For registration of each extension of the period of copyright under section 11	1 00	
For each inspection of register under section 12 (iii) ...	50	
For each certified copy of any entry in the register under section 13 (i)	1 00	
On request to cancel the registration of a design under section 14 (i)...	50	
On request to correct any clerical error under section 14 (ii)	50	
On request to alter the name and/or address in the register under section 14 (iii)	50	

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POSTS AND TELEGRAPHS.

(*See* Post Office Guide.)

STAMPS.

THE STAMP ENACTMENT, 1930. F. E. 6, 30.

From 1st January, 1932, on every bet made on any totalisator or parimutuel promoted by any racing club or association exempted under section 15 of the Betting Enactment, 1913, and on every contribution towards any sweep promoted by such racing club or association there shall be charged a duty of five per cent. of the amount paid or contributed. Section 27A. G. 8820, 31-12-31.

Adjudication fee	Five dollars	Section 33.
Adjudication fee	One dollar	Section 51 (ii).

The Chief Secretary may, by an order published in the *Gazette*, authorise any bank doing business in the Federated Malay States, to compound for the payment of unstamped cheques on condition that the bank do pay on 1st January and 1st July, in each year to the Collector the amount due less five cents per dollar. Section 71.

STAMP DUTY ON INSTRUMENTS.

SCHEDULE A.

Description of instrument.	Proper stamp duty.	
1. (*a*) ADMISSION of any person as an advocate and solicitor	Five hundred dollars	F. E. 6, 30.
(*b*) ADMISSION of the managing clerk of any firm of advocates and solicitors to appear in Chambers	Twenty-five dollars	
2. AFFIDAVIT, statutory declaration or declaration in writing on oath or affirmation made before a person authorized by law to administer an oath	One dollar	

Exemptions.—Affidavit or declaration in writing when made—

(*a*) For the immediate purpose of being filed or used in any Court; or

(*b*) For the sole purpose of enabling any person to receive any pension or charitable allowance; or

(*c*) For the sole purpose of satisfying the Government as to the sufficiency of a person about to become surety for a Government officer;

(*d*) By persons on accepting an appointment in the Public Service;

(*e*) Under section 8 of "The Post Office Enactment, 1924";

(*f*) For renewals of Bills of Sale;

(*g*) By a public officer that he or she has attained the appropriate age entitling such officer to a pension;

(*h*) For the Collector under section 54;

and, Estate Duty Affidavits.

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Taxes, Duties, Fees, etc.

3. Agreement for a Charge.—*See* Charge.

4. Agreement for a Lease.—*See* Lease.

5. Agreement or Memorandum of an Agreement not otherwise specifically charged with any duty, whether the same be only evidence of a contract or obligatory on the parties from its being a written instrument ... ... Twenty-five cents

Exemptions.—Agreement or Memorandum—

(*a*) For or relating to the sale of any goods, wares or merchandise other than a hire-purchase agreement;

(*b*) For service or personal employment where the wages do not exceed $25 per month, and any agreement between the master and mariners of any vessel or boat for wages;

(*c*) The matter whereof is not of the value of $25.

6. Annuity.—Conveyance in consideration of, and instrument creating by way of sale or gift } *See* Conveyance on Sale

Annuity.—Other instrument creating by way of security } The same duty as a charge for the amount deemed to be secured thereby

7. Appointment of a new trustee and Appointment in execution of a power of any property by any instrument not being a will ... ... Five ollars

8. Appraisement.—Where the amount of the Appraisement or valuation does not exceed $50 ... ... Ten cents

Exceeds $50 and does not exceed $100 ... ... Twenty-five cents

Exceeds $100 and does not exceed $200 ... ... Fifty cents

Exceeds $200 and does not exceed $300 ... ... One dollar

Exceeds $300 and does not exceed $400 ... ... One dollar and fifty cents

Exceeds $400 and does not exceed $500 ... ... Two dollars

Exceeds $500 and does not exceed $1,000 ... ... Four dollars

Exceeds $1,000 and does not exceed $2,000 ... ... Six dollars

Exceeds $2,000 and does not exceed $5,000 ... ... Eight dollars

Exceeds $5,000 ... ... Ten dollars

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Stamp Duty on Instruments.

F.E. 6, 30.

Exemptions.—

(*a*) Appraisement or valuation made for and for the information of one party only, and not being in any manner obligatory as between parties either by agreement or operation of law;

(*b*) A certificate of an architect or engineer as to the value of work done under a building or engineering contract;

(*c*) Appraisement or valuation made in pursuance of the order of any Court or at the instance and for the information of the Government;

(*d*) Appraisement or valuation of property of a deceased person made for the information of an executor or other person required to deliver an affidavit or account of the estate of such deceased person;

(*e*) Appraisement or valuation of any property made for the purpose of ascertaining the estate duty payable in respect thereof.

9. Articles Association of a Company ... ... Five dollars

10. Assignment.—

By way of security or of any security.—*See* Charge.

Upon a sale or otherwise.—*See* Conveyance.

11. Assurance.—*See* Policy of Insurance.

12. Average Bond ... ... Ten cents for every $100

13. Award, that is to say, any decision in writing by an arbitrator or umpire—

(*a*) In any case in which an amount or value is the matter in dispute — For every $100 awarded and for every fractional part of $100, 10 cents, but not to exceed in any case $20

(*b*) Where no amount or value is stated ... ... Five dollars

Exemption.—Awards made under "The Land Acquisition Enactment, 1922".

14. Bank Note ... ... — The same duty as a promissory note unless the duty is compounded for

15. Bill of Exchange.—Payable on demand or at sight or on presentation... Four cents

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16. BILL OF EXCHANGE of any other kind whatsoever (except a cheque or bank note) — Five cents for every $100 and for every fractional part of $100 of the amount or value of the money for which the Bill or Note is drawn or made F. E. G. 33.

NOTE.—When a bill of exchange is drawn in a set according to the custom of merchants and one of the set is duly stamped, the other or others of the set shall, unless issued or in some manner negotiated apart from such duly stamped bill, be exempt from duty; and upon proof of the loss or destruction of a duly stamped bill forming one of a set, any other bill of the set which has not been issued or in any manner negotiated apart from such lost or destroyed bill may, although unstamped, be admitted in evidence to prove the contents of such lost or destroyed bill.

Description of instrument.	Proper stamp duty.
17. BILL OF LADING	Ten cents for each copy
18. BILL OF SALE—	
Absolute.—*See* Conveyance.	
By way of security.—*See* Charge.	
19. BOND for securing the payment or repayment of money or the transfer or re-transfer of stock—*See* Charge.	
20. BOND or CHARGE executed by way of indemnity or of security for the due execution of an office, or to account for money received by virtue thereof or to secure the due performance of a contract	(*a*) When the penalty or amount secured does not exceed $500, the same duty as a charge for the penalty or amount secured (*b*) In any other case, $2

Exemptions.—

(*a*) Bond executed by an officer of the Government or his surety to secure the due execution of an office or the due accounting for money or other payments secured by virtue thereof.

(*b*) Bond for securing the refund to Government of amounts overpaid to persons appointed by Government officers to receive their salaries or allowances when absent on leave.

21. BOND on obtaining Letters of Administration—	
Where the gross value of the estate exceeds $1,000 and does not exceed $10,000	One dollar
Where the gross value of the estate exceeds $10,000	Two dollars and fifty cents

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Stamp Duty on Instruments.

Description of instrument.	Proper stamp duty.
22. Certificate to be taken out yearly by every person practising as an advocate and solicitor	Thirty dollars
Note.—*See* also Share Certificate.	
23. Charge, Agreement for a Charge, Bond, Debenture, Covenant, and Bill of Sale by way of security—	
(*a*) Being the only or principal or primary security for the payment or repayment of money—	
Not exceeding $25	Ten cents
Exceeding $25 but not exceeding $100	Twenty-five cents
Exceeding $100 but not exceeding $250	Fifty cents
Exceeding $250 but not exceeding $500	One dollar
And for every further sum of $500 or any part thereof ...	One dollar
(*b*) Being a collateral or auxiliary or additional or substituted security or by way of further assurance for the above-mentioned purpose where the principal or primary security is duly stamped	One-fifth of the duty on the principal or primary security
(*c*) Transfer, Assignment or Disposition of any charge, bond, covenant or debenture or of any money or stock secured by any instrument or by any warrant of attorney to enter up judgment or by any judgment	One-quarter of the duty which would be chargeable on a charge for the amount transferred
And also where any further money is added to the money already secured	The same duty as a principal security for such further money
(*d*) Re-Conveyance, Re-Assignment, Release, Discharge, Surrender, or Renunciation of any such security as aforesaid or of the benefit thereof or of the money thereby secured—	
(i) If the total amount of value of the money at any time secured does not exceed $500	Fifty cents
(ii) In any other case	One dollar
(*e*) Charge executed in pursuance of a duly stamped agreement for the same on production of such agreement to the Collector ...	One dollar

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Description of instrument.	Proper stamp duty. F. E. 6, 30.
24. CHARTER-PARTY	One dollar and fifty cents
25. CHEQUE (unless compounded for) ...	Four cents
26. CONTRACT.—*See* Agreement.	
27. CONTRACT NOTE—	
(*a*) Relating to the sale of any shares, stock or marketable securities in companies incorporated in the Federated Malay States or the Straits Settlements ...	Five cents
(*b*) Relating to the sale of any shares, stock or marketable securities in companies incorporated elsewhere than in the Federated Malay States or Straits Settlements	Twenty cents

NOTE.—Where a note advises the sale or purchase of more than one description of shares, stock or marketable security, the note shall be deemed to be as many contract notes as there are descriptions of shares, stock or security stated in it to be sold or purchased.

28. CONVEYANCE, ASSIGNMENT, TRANSFER or ABSOLUTE BILL OF SALE—	
(*a*) On sale of any property (except stock, shares and marketable securities)	
When the amount or value of the consideration for the sale does not exceed $100	Fifty cents
Above $100 and not exceeding $250	One dollar and fifty cents
Above $250 and not exceeding $500	Three dollars
And for every further $250 or any part thereof	One dollar and fifty cents
(*b*) On sale or otherwise of any stock, shares or marketable securities, to be computed on the price or value thereof on date of the transfer—	
For every $100 or fractional part of $100—	
(i) Where the transfer bears a certificate signed by the transferor that the name of the transferee was filled in prior to the execution of the transfer by the transferor	Ten cents
(ii) In every other case	Thirty cents

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Stamp Duty on Instruments.

Description of instrument.	Proper stamp duty.
(*c*) Of any property by way of security or of any security other than a marketable security	*See* Charge
(*d*) Of any property by way of gift (whether by way of voluntary disposition or otherwise)	The same duty as a conveyance on sale for a consideration equal to the value of the property
(*e*) Of any kind not otherwise specially charged with duty ...	Five dollars

F E. 6, 30.

Exemptions.—

(*a*) Conveyances and transfers to the Ruler of a State or to the Government of the Federated Malay States or of any State, or to any person to the use of or in trust for such Ruler or Government.

(*b*) Transfers on sale of land for the recovery of Land Revenue.

(*c*) Transfers by Endorsement—

(1) Of a bill of exchange, cheque or promissory note;

(2) Of a bill of lading;

(3) Of a policy of insurance;

(4) Of charges on rates and taxes authorized by any Enactment for the time being in force in the Federated Malay States;

(5) Of securities of the Government of the Federated Malay States.

29. Copy or Extract (attested or in any manner authenticated) of or from— (*a*) An instrument chargeable with any duty. (*b*) An original will or codicil. (*c*) The probate or probate copy of a will or codicil. (*d*) Any letters of administration. (*e*) Any public register (except any register of births, baptisms, marriages, deaths or burials). (*f*) The books, rolls or records of any Court.	(1) If the original was not chargeable with duty, or if the duty with which it was chargeable does not exceed fifty cents: Twenty-five cents (2) In any other case Fifty cents

Exemptions.—

(*a*) Copy of any paper which a public officer is expressly required by law to make or furnish for record in any public office or for any public purpose.

(*b*) Copy or extract of or from any law proceedings.

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Description of instrument.	Proper stamp duty.
30. COUNTERPART OR DUPLICATE of any instrument chargeable with duty, and in respect of which the proper duty has been paid: provided that the original shall be produced duly stamped, if required by the Collector—	
(*a*) If the duty with which the original instrument is chargeable does not exceed 50 cents	The same duty as is payable on the original
(*b*) In any other case...	Fifty cents
31. COVENANT.—Any separate instrument of covenant (not being an instrument chargeable with *ad valorem* duty as a conveyance or charge) made on the sale or charge of any property, or any right or interest therein, and relating solely to the conveyance or enjoyment of or the title to the property sold or charged, or to the production of the documents of title relating thereto, or to all or any of the matters aforesaid	Five dollars
32. DEBENTURE.—*See* Marketable Security and Charge.	
33. DECLARATION OR REVOCATION OF ANY USE OR TRUST of or concerning any property by any writing not being a Will or an instrument chargeable with duty as a settlement—	
(i) When the value of the property does not exceed $1,000	Two dollars
(ii) In every other case...	Five dollars
34. DISCHARGE OF CHARGE.—*See* Charge.	
35. DISSOLUTION OF PARTNERSHIP.—*See* Partnership.	
36. DUPLICATE.—*See* Counterpart.	
37. EXCHANGE.—Any instrument whereby an exchange of any property is effected	The same duty as a conveyance on sale for a consideration equal to the value of the property of greater value
38. EXTRACT.—*See* Copy.	
39. FURTHER CHARGE.—*See* Charge.	
40. GIFT.—*See* Conveyance.	

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Stamp Duty on Instruments.

Description of instrument. Proper stamp duty. P. E. 6, 30.

41. Indemnity Bond.—*See* Bond.

42. Insurance.—*See* Policy of Insurance.

43. Lease or Agreement for Lease of any land, house or other immovable property granted or made—

	When the lease is for a period		
	Not exceeding one year.	Exceeding one but not exceeding three years.	Exceeding three years or for any indefinite term.
	$ c.	$ c.	$ c.
(*a*) Without fine or premium when the average rent calculated for a whole year—			
(i) Shall not exceed in value $100...	0 50	1 00	2 00
(ii) Shall exceed $100 but shall not exceed $250	1 00	2 00	4 00
(iii) Shall exceed $250 but shall not exceed $500	2 00	4 00	8 00
(iv) Shall exceed $500—for every $250 or any part thereof ...	1 00	2 00	4 00

(*b*) In consideration of a fine or premium and without rent — The same duty as for a conveyance for a sum equal to the amount of such consideration

(*c*) In consideration of a fine or premium and reserving a rent — The duty for a conveyance on sale in consideration of the fine or premium plus the duty on a lease for the rent

(*d*) Where a percentage or proportion, or the value of a percentage or proportion, of the produce of the land is by the lease or agreement for a lease reserved or payable to the lessor ... ... Five dollars

Note.—This duty is in addition to any duty which may be chargeable under sub-sections (*a*) or (*c*) above on account of any specified rent, fine or premium.

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Description of instrument.	Proper stamp duty.
(*e*) Lease executed in pursuance of a duly stamped agreement for the same on production of such agreement to the Collector ...	One dollar
(*f*) Lease of any kind whatsoever not otherwise specially charged with duty	Five dollars

F. E. 6, 30.

Exemption.—Agricultural lease or agreement for agricultural lease for any definite term not exceeding three years where the rent reserved does not exceed ten dollars a year.

NOTE.—A lease with option of renewal pays for the full term including the period of renewal.

44. LETTER OF GUARANTEE.—*See* Agreement.

45. LETTER OF ALLOTMENT and letter of renunciation or any document having the effect of a letter of allotment of shares in any company or proposed company or in respect of any loan raised or proposed to be raised by any company or proposed company... Five cents

46. LETTER OF ATTORNEY.—*See* Power of Attorney.

47. MARKETABLE SECURITY—

(i) For or in respect of the money thereby secured — The same *ad valorem* duty according to the nature of the security as upon a charge

(ii) Transfer, Assignment, or Disposition of a marketable security of any description—

(*a*) Upon a sale, gift or settlement thereof ... ... — *See* Conveyance

(*b*) Upon a charge thereof ... — *See* Charge

(*c*) In any other case than a sale, gift, settlement or charge ... ... — Five dollars

48. MEMORANDUM of Association of a Company ... ... — Five dollars

49. NOTE of Protest by a Master of a ship — Twenty-five cents

50. PARTITION.—
Instrument of... ... ... — Five dollars

Exemption.—Where duty has been paid under any order of Court or Collector of Land Revenue directing a partition no further duty shall be payable in respect of any instrument carrying such partition into effect.

51. PARTNERSHIP.—

(1) Instrument of—

(*a*) Where the capital of the partnership does not exceed $1,000 ... ... — Two dollars

(*b*) In any other case ... — Five dollars

(2) Dissolution of ... ... — Two dollars

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Stamp Duty on Instruments.

Description of instrument.	Proper stamp duty. F. E. 6. 30.
52. Policy of Insurance—	
A.—Policy of Sea Insurance—	
(1) When the premium on the policy does not exceed $1	Five cents
(2) When the amount insured does not exceed $1,000	Ten cents
(3) When the amount insured exceeds $1,000... ...	Twenty-five cents
(4) For time policies on hulls of vessels—	
In respect of every sum of $1,000 and any fractional part of $1,000 thereby insured—	
Where the insurance shall be made for any time not exceeding three months...	Ten cents
Where the insurance shall be made for any time exceeding three months and not exceeding six months...	Fifteen cents
Where the insurance shall be made for any time exceeding six months and not exceeding twelve months... ...	Twenty-five cents
(5) Policies covering a vessel or her machinery or fittings whilst under construction or repair or on trial, whether the period exceeds twelve months or not... ...	Twenty-five cents
(6) For policies containing a continuation clause, additional duty ...	Twenty-five cents

Note.—When a policy of sea insurance is drawn in a set according to the custom of marine insurers and one of the set is duly stamped, the other or others of the set shall, unless issued or in some manner negotiated apart from such duly stamped policy, be exempt from duty; and, upon proof of the loss or destruction of a duly stamped policy forming one of a set, any other policy of the set which has not been issued or in any manner negotiated apart from such lost or destroyed policy may, although unstamped, be admitted in evidence to prove the contents of such lost or destroyed policy.

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Description of instrument.	Proper stamp duty. F. E. 6, 30.
B.—Fire Insurance—	
For all policies and renewals irrespective of the sum insured or the term	Twenty-five cents
C.—Accident insurance and policy of insurance for any payment agreed to be made during the sickness of any person, or his incapacity from personal injury, or by way of indemnity against loss or damage of or to any property	Five cents
D.—Life Insurance or other insurance not specifically provided for, except such a re-insurance as is described in *Division E* of this article: for every $1,000 or part of $1,000 insured...	Ten cents
E.—Re-Insurance by an Insurance Company, which has granted a Policy of Sea Insurance or a Policy of Fire Insurance, with another Company by way of indemnity or guarantee against the payment on the original insurance of a certain part of the sum insured thereby irrespective of the sum insured or the term ...	Five cents

Exemption.—Letter to cover or engagement to issue a policy of insurance. Provided that unless such letter or engagement bears the stamp prescribed by this Enactment for such policy nothing shall be claimable thereunder, nor shall it be available for any purpose except to compel the delivery of the policy therein mentioned.

53. POWER OR LETTER OF ATTORNEY—

(*a*) For the sole purpose of appointing or authorising any person to vote as proxy at a meeting of a Company or Association—	
(1) Where the proxy is to vote at one meeting only ...	Four cents
(2) Where the proxy is to vote at more than one meeting...	Fifty cents

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Stamp Duty on Instruments.

Description of instrument.	Proper stamp duty.
(*b*) For the performance of one act only where the value of the property to be dealt with is expressed in the Power or Letter and does not exceed five hundred dollars ...	One dollar
(*c*) Of any kind whatsoever not hereinbefore described	Three dollars

F. E. 6, 30-

Exemption.—Power or Letter of Attorney or authority given by any Government Officer for the receipt of his salary or allowances by any other person or given by any Government pensioner (including pensioners of the Government of the Straits Settlements) for the receipt of his pension by any other person.

54. Promissory Note of any kind whatsoever except a bank note	Ten cents for every $100 and for every fractional part of $100 of the amount or value of the money for which the note is made
55. Protest of Bill or Note, that is to say, any declaration in writing made by a Notary Public or other person lawfully acting as such, attesting the dishonour of a bill of exchange or promissory note	Fifty cents
56. Protest by the Master of a Ship, that is to say, any declaration of the particulars of her voyage drawn up by him with a view to the adjustment of losses or the calculation of averages, and every declaration in writing made by him against the charterers or the consignees for not loading or unloading the ship, when such declaration is attested or certified by a Notary Public or other person lawfully acting as such	Fifty cents
57. Proxy.—*See* Power of Attorney.	
58. Receipt for any money or other property the amount or value of which exceeds twenty dollars	Four cents

Exemptions.—Receipt—

(*a*) Endorsed on or contained in any instrument duly stamped or exempted acknowledging the receipt of the consideration money therein expressed, or the receipt of any principal money, interest or annuity or other periodical payment therein secured;

(*b*) Given for any payment of money without consideration;

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(*c*) Given for money or security for money deposited in the hands of any banker to be accounted for; F. E. 6, 30.

Provided the same be not expressed to be received of or by the hands of any other than the person to whom the same is to be accounted for;

Provided also that this exemption shall not extend to a receipt or acknowledgment for any sum paid or deposited for or upon a letter of allotment of a share or in respect of a call upon any scrip or share of or in any company or association or proposed or intended company or association;

(*d*) Given by an officer of the Government for money or other property received from the Treasury or by any Government pensioner (including pensioners of the Government of the Straits Settlements) for his pension.

59. RE-CONVEYANCE of Charged Property.—*See* Charge.

Description of instrument.		Proper stamp duty.
60. RELEASE, that is to say, any instrument (not being such a release as is provided for by section 27) whereby a person releases any property or any right or interest in any property	(*a*) If on a sale ...	The same duty as a conveyance on sale
	(*b*) If by way of security	The same duty as a charge
	(*c*) If by way of gift	The same duty as a conveyance by way of gift
	(*d*) In any other case not otherwise specifically charged with duty	Two dollars
61. REVOCATION of Power or Letter of Attorney chargeable with the duty of three dollars		Three dollars

62. REVOCATION of any trust.—*See* Declaration of Trust.

63. SETTLEMENT OR AGREEMENT FOR A SETTLEMENT—

(*a*) If by way of sale or gift.—*See* Conveyance.

(*b*) If by way of charge ... ... — The same duty as a charge for the sum equal to the amount or value of the property settled or agreed to be settled

(*c*) Settlement executed in pursuance of a duly stamped agreement for the same on production of such agreement to the Collector ... ... — One dollar

64. SHARE CERTIFICATE ... ... — Five cents

65. SHARE WARRANT issued under the provisions of "The Companies Enactment, 1917," or Stock Certificate to bearer — Ninety cents for every $100 or fractional part of $100 of the nominal value of the shares or stock specified in the warrant

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Stamp Duty on Instruments.

Description of instrument.	Proper stamp duty. F.E. 6, 30.
66. Ship or Chinchew's Receipt	Five cents
67. Substitution under or in virtue of a Power or Letter of Attorney	One dollar
68. Surrender of Charge.—*See* Charge.	
69. Surrender of Lease—	
(*a*) When the duty with which the lease is chargeable does not exceed $2	The duty with which such lease is chargeable
(*b*) In any other case	Two dollars
Exemption.—Surrender of lease when such lease is exempted from duty.	
70. Transfer	*See* Conveyance
71. Trust	*See* Declaration *See* Conveyance
72. Trust Receipt granted on the occasion of a loan or overdraft on goods, if unattested	Twenty-five cents
73. Valuation	*See* Appraisement
74. Warrant for Goods	Five cents
Exemptions.—	
Any document or writing given by an inland carrier acknowledging the receipt of goods conveyed by such carrier,	
A weight note issued together with a duly stamped warrant and relating solely to the same goods, wares or merchandise.	
Documents entered into in pursuance of section 22 of "The Mineral Ores Enactment, 1904" (Perak, Selangor and Negri Sembilan), corresponding section of "The Mineral Ores Enactment, 1923," is 30, for every $100 or fractional part of $100	Five cents

G 1046, 26-4-12.

General Exemptions.

(1) All instruments of any kind whatsoever, and all counterparts or duplicates of such instruments, made or executed by or given to any Government Officer on behalf of the Ruler of a State or the Government of a State or of the Federated Malay States—

(*a*) which are executed solely by such officer;

(*b*) the duty on which would under this Enactment be payable by such Ruler or Government.

The above exemption does not extend to any instrument or writing signed or executed by any officer as Official Administrator or Public Trustee or by a receiver appointed by the Court; or to any instrument rendered necessary by any Enactment, Order in Council or order of Court; or to a sale made for the recovery of an arrear of revenue or in satisfaction of a decree or order of Court.

(2) Instrument of Apprenticeship.

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(3) Instruments relating exclusively to immovable property situate out of the Federated Malay States or relating to things to be done out of the Federated Malay States. F. E. 6, 30.

(4) Any instrument for the sale, transfer or other disposition, either absolutely or by way of charge or otherwise, of any ship, vessel or any part, interest, share or property of or in any ship or vessel registered under the Imperial Merchant Shipping Acts or registered or licensed under Straits Settlements Ordinance No. 125 (Merchant Shipping) or under any law of the Federated Malay States.

(5) Any document prepared or registered in connection with loans from the Agricultural Loan Fund.

(6) Any documents executed in connection with the authorized scheme of loans to subordinate officers.

(7) All documents executed in connection with the authorized scheme of loans to fishermen within the States of Selangor and Perak.

(8) All instruments (other than cheques) relating solely to the business of any society registered under "The Co-operative Societies Enactment, 1922," and executed by an officer or member of such society, the duty on which would but for the exemption hereby granted be payable by such officer or member.

(9) All charges over land executed for the security of loans made under the War Service Land Grant Scheme.

(10) Declaration under "The Hindu Marriage Registration Enactment, 1924". A.G.O. 541, 25. L.A. 261, 25.

(11) Agreements under section 8 of "The Vagrancy Enactment, 1921". F.E. 1, 21.

(12) Security Bonds under section 26 (v) of "The Women and Girls Protection Enactment, 1914". F E. 2, 14.

(13) Bills receipted by Military Officers serving in the Straits Settlements Command.

(14) Receipts for Deposits and Withdrawals from the Savings Bank under section 18 of "The Savings Bank Enactment, 1924". F.E. 3, 24.

(15) Charges made in favour of the Resident, or of the State, in substitution for other charges already made and registered for securing the repayment of Government Loans to Planters. S. G. 31, 15-1-15, N.S. G. 284, 12-2-15.

(16) Grants of exclusive privileges. Pg. G. 431, 26-2-15.

(17) Agreements by vagrants with the Resident of a State to leave the Federated Malay States at the expense of Government of the State and at such time and in such manner as the Superintendent of the Vagrant Ward may direct and not to return within five years. G. 2064, 13-5-21.

(18) All documents under section 123 (i) of "The Bankruptcy Enactment, 1912". F. E. 2, 12.

(19) New charge or lease executed as a result of exchange of title which is subject to charge or lease under the Land and Registration of Titles Enactments are exempt from stamp duty in Negri Sembilan. G. 6540, 30-12-21.

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(20) All discharges of charges and all charges in respect of land situated within Kuala Lumpur town which bear a certificate by the Registrar of Titles that the execution of the instrument has been rendered necessary by an exchange or redistribution of land agreed to by the parties to the instrument at the instance of Government prior to the declaration of the Kuala Lumpur Town Planning Area. G. 1149, 20-2-25.

(21) The instruments, namely, all discharges of charges and all charges in respect of land situated in the districts of Kuala Lumpur, Klang, or Kuala Selangor which bear a certificate by the Registrar of Titles or Collector of Land Revenue that the execution of the instrument has been rendered necessary by changes in the district boundaries declared by *Gazette* Notification No. 6730 of 10th December, 1926. G. 5155, 16-9-27.

(22) All leases and sub-leases in respect of land situated in the districts of Kuala Lumpur, Klang or Kuala Selangor, which bear a certificate by the Registrar of Titles or Collector of Land Revenue that the execution of the instrument has been rendered necessary by changes in the district boundaries declared by *Gazette* Notification No. 6730 of 10th December, 1926. G. 6791, 9-12-27.

(23) Receipts issued by the Chartered Bank of India, Australia and China for moneys received under "The Loan Enactment, 1931". G. 3533, 8-5-31

(24) A power or letter of attorney or authority given by the payee of any Post Office Money Order to any person for the sole purpose of authorising such person to receive on his behalf money payable under such money order. G. 8325, 17-11-33.

Stamps affixed under articles in Schedule B below must be cancelled by the person affixing the stamp, but in all other cases cancellation must be effected at a Stamp Office. Section 6.

SCHEDULE B.

INSTRUMENTS WHICH MAY BE STAMPED UNDER SECTION 6 (ii).

Nature of instrument and reference number thereto in Schedule A.	Person required to cancel the stamp.
1. Bill of exchange (except a promissory note) and cheque (unless compounded for) Nos. 15, 16, 25—	
(*a*) when drawn or made out of the Federated Malay States	The first holder in the Federated Malay States
(*b*) when drawn or made in the Federated Malay States	The drawer
2. Bill of Lading No. 17	The person by whom the instrument is made or executed
3. Charter-party No. 24	The person by whom the instrument is last executed or by whose execution it is completed as a binding contract

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Nature of instrument and reference number thereto in Schedule A.	Person required to cancel the stamp.
4. Cheque (unless compounded for) No. 25.—*See* Bill of Exchange	
5. Contract Note No. 27	The person by whom the note is executed
6. Letter of Allotment No. 45	The person by whom the letter is signed
7. Letter of Renunciation No. 45	The person in whose favour the letter is executed
8. Note of Protest by the Master of a Ship No. 49	The Notary
9. Policy of Insurance when issued out of the Federated Malay States No. 52	The first holder in the Federated Malay States
10. Power of Attorney No. 53	The person in whose favour the instrument is executed
11. Protest of Bill No. 55	The Notary
12. Protest by Master of a Ship No. 56 ...	The Notary
13. Proxy No. 57	*See* Power of Attorney
14. Receipt No. 58	The person by whom the receipt is given
15. Revocation of Power of Attorney No. 61	The person by whom the instrument is executed
16. Share Certificate No. 64	The person by whom the certificate is issued
17. Ship or Chinchew's Receipt No. 66 ...	The person by whom the receipt is given
18. Substitution under a Power of Attorney No. 67	The person in whose favour the instrument is executed
19. Warrant for Goods No. 74	The person by whom the instrument is executed or issued

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SCHEDULE C. Section 80.

Nature of instrument.	Person liable to pay duty.
1. Bond...	The obligor
2. Charge or Agreement for a Charge ...	The chargor
3. Conveyance	The grantee or transferee
4. Copy or Extract	The party requisitioning the same
5. Exchange	The parties in equal shares

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Stamp Duty on Instruments.

Nature of instrument.	Person liable to pay duty.
6. Lease or Agreement for Lease—	
(*a*) Lease or Agreement	The lessee
(*b*) Counterpart	The lessor
7. Partition	The parties thereto, in proportion to their respective shares in the whole property partitioned, unless the partition is made in execution of an order made by the Supreme Court or a Collector of Land Revenue, when it shall be paid in such proportion as the Court or Collector of Land Revenue shall direct
8. Reconveyance	The transferee or assignee or the person redeeming the security

THE ESTATE DUTY ENACTMENT, 1929.

F. E. 10, 29.

Rates of estate duty payable in the case of every person dying after the last day of September, 1929:

G. 6453, 27-9-29.

Where the principal value of the estate					At the rate of per centum.
Exceeds $	500	and does not exceed $	5,000	...	1
,,	5,000	,, ,,	10,000	...	2
,,	10,000	,, ,,	25,000	...	3
,,	25,000	,, ,,	50,000	...	4
,,	50,000	,, ,,	100,000	...	5
,,	100,000	,, ,,	200,000	...	6
,,	200,000	,, ,,	400,000	...	7
,,	400,000	,, ,,	600,000	...	8
,,	600,000	,, ,,	800,000	...	9
,,	800,000	,, ,,	1,000,000	...	10
,,	1,000,000	,, ,,	1,250,000	...	11
,,	1,250,000	,, ,,	1,500,000	...	12
,,	1,500,000	,, ,,	1,750,000	...	13
,,	1,750,000	,, ,,	2,000,000	...	14
,,	2,000,000	,, ,,	—	...	15

Provided that the amount of estate duty payable on an estate at the rate applicable thereto under the above scale of rates of duty shall, where necessary, be reduced so as not to exceed the highest amount of duty which would be payable at the next lower rate with the addition of the amount by which the value of the estate exceeds the value on which the highest amount of duty would be so payable at the lower rate.

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Taxes, Duties, Fees, etc.

RATES OF ESTATE DUTY.

In the case of persons dying after the last day of December, 1931. F. E. 35. 31.

Where the principal value of the estate						At the rate of per centum.
Exceeds $	1,000	and does not exceed $		5,000	...	1
,,	5,000	,,	,,	10,000	...	2
,,	10,000	,,	,,	25,000	...	3
,,	25,000	,,	,,	50,000	...	4
,,	50,000	,,	,,	100,000	...	5
,,	100,000	,,	,,	150,000	...	6
,,	150,000	,,	,,	200,000	...	7
,,	200,000	,,	,,	300,000	...	8
,,	300,000	,,	,,	400,000	...	9
,,	400,000	,,	,,	500,000	...	10
,,	500,000	,,	,,	750,000	...	11
,,	750,000	,,	,,	1,000,000	...	12
,,	1,000,000	,,	,,	1,250,000	...	13
,,	1,250,000	,,	,,	1,500,000	...	14
,,	1,500,000	,,	,,	2,000,000	...	15
,,	2,000,000	,,	,,	3,000,000	...	16
,,	3,000,000	,,	,,	5,000,000	...	17
,,	5,000,000	,,	,,	7,500,000	...	18
,,	7,500,000	,,	,,	10,000,000	...	19
Over	$10,000,000	...	...	...	...	20

Provided that the amount of estate duty payable on an estate at the rate applicable thereto under the above scale of rates of duty shall, where necessary, be reduced so as not to exceed the highest amount of duty which would be payable at the next lower rate with the addition of the amount by which the value of the estate exceeds the value on which the highest amount of duty would be so payable at the lower rate.

THE WAR LOANS ENACTMENT, 1916. F. E. 1, 16.

Section 15.—Debentures issued shall be exempt from all duties and taxes.

THE WAR LOANS INVESTMENT TRUST OF MALAYA, 1916. F. E. 8, 16.

Section 8.—All share certificates, interest warrants, etc., are exempt from all duties and taxes.

THE WAR SAVINGS CERTIFICATES ENACTMENT, 1918. F. E. 28, 18.

Section 9.—Certificates issued under this Enactment are exempt from all duties and taxes.

THE VICTORY LOAN ENACTMENT, 1920. F. E. 1, 20.

Section 4.—The bonds shall be exempt from all duties other than duties on estates of deceased persons and from all taxes.

The bonds shall be accepted at par in payment of duties on estates of deceased persons.

THE LAND ACQUISITION ENACTMENT, 1922. F. E. 20, 22.

Section 53.—No award or agreement made under this Enactment shall be chargeable with stamp duty.

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COURTS.

THE COURT FEES ENACTMENT, 1905.

Rules for Collection of Court Fees.

G. 3099, 1-5-33.

1. The fees and percentages prescribed under this Enactment to be taken in all matters in the Supreme Court and in civil matters in the Courts of Magistrates shall be taken by adhesive stamps.

2. For the purposes of these rules, an adhesive stamp means an adhesive postage and revenue stamp.

3. The stamp shall be affixed to a præcipe, which shall be according to the form in the schedule hereto.

4. Before the document to which any stamp relates is sealed or filed or the præcipe in any way acted upon the stamp shall be cancelled by the officer of the Court charged with that duty.

5. Every adhesive stamp used in pursuance of these rules shall be cancelled in manner following, that is to say, every such stamp shall be defaced in indelible ink by a hand stamp bearing the word "cancelled" the name of the Court and the date of cancelling, and the stamp shall also be perforated.

6. The officer charged with the duty of cancelling the stamps shall enter in a book called the Record of Præcipes the value of the stamps cancelled by him together with the description of the document in respect of which the fee or percentage is taken and also the serial number of the suit or matter in which the document is required to be sealed or filed.

7. Every document sealed or filed in pursuance of a præcipe shall bear a certificate signed by the officer cancelling the stamps showing the serial number of the præcipe and stating that the fee chargeable on it has been paid in stamps.

8. The præcipes shall be kept by the proper officer of the Court and numbered serially for the current year and each præcipe shall also bear the serial number of the suit or other matter to which it relates. After every audit the Audit Officer shall certify in the Record of Præcipes his satisfaction after examination with the accounts of the fees or percentages received; and after the lapse of six months from the date of such certificate, the præcipes dealt with under the audit shall be destroyed in the presence of the Registrar or Magistrate and of the Audit Officer.

9. Fees to be taken in criminal matters in the Courts of a Magistrate shall be taken in cash, and shall be accounted for in the manner prescribed in General Orders for the accounting of cash receipts.

Schedule.

FORM OF PRÆCIPE.

In the Supreme Court of the Federated Malay States (*or other Court as the case may be*).

State of.....

Between A.B., plaintiff, and C.D., defendant (*or as the case may be*).

Seal a summons or subpœna (*or plaint or other the document hereto annexed as the case may be*).

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TAXES, DUTIES, FEES, ETC.

(When the fee chargeable is an ad valorem fee computable under section 4 of "The Court Fees Enactment, 1905"—

State the amount claimed in the suit or the value of its subject-matter or other matter in respect of which the fee is chargeable, otherwise state the fee prescribed for the document).

A.B. (*the plaintiff or as the case may be*) or X.Y., advocate and solicitor for (*party on whose behalf the document is to be sealed or filed.*)

To the Registrar of the Supreme Court (*or other the officer of the Court in which the process or act is required to be taken*).

COURT FEES.

FEES IN CIVIL MATTERS.

IN ALL COURTS OTHER THAN THE COURTS OF PENGHULUS, KATHIS AND ASSISTANT KATHIS.

1. Plaint (not otherwise provided for in this schedule) presented in a Civil Court— G. 1896, 1-4-27.

When the amount or value of the subject-matter in dispute—	$ c.
does not exceed $10	40
exceeds $ 10 but does not exceed $ 25 ...	75
„ 25 „ „ 50 ...	1 50
„ 50 „ „ 100 ...	3 00
„ 100 „ „ 500 ...	7 50
„ 500	30 00

2. Plaint in any suit where it is not possible to estimate at a money value the subject-matter in dispute—

if presented in a Magistrate's Court	7 50
if presented in the Supreme Court	30 00

3. Plaint in a suit between landlord and tenant for possession of immovable property when the monthly rent payable in respect thereof—

does not exceed $100	7 50
exceeds $100	30 00

4. Claim against the estate of an insolvent (unless a judgment has already been obtained in the Federated Malay States in respect of such claim) ... ... 7 50 G. 251, 12-1-

5. Application for review of judgment—

(*a*) if presented on or after the thirtieth day from the date of the decree — The fee leviable on the plaint

(*b*) if presented before the thirtieth day from the date of the decree — Half the fee leviable on the plaint.

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6.	Application for execution when the amount due on the decree—		G. 251, 12-1-23.
		$ c.	
	does not exceed $500	75	
	exceeds $500 but does not exceed $2,500 ...	1 50	
	„ 2,500	7 50	
7.	Order for, or warrant of, sale of property to be conducted by public servant whether by way of execution or otherwise—		
	by way of poundage on the gross amount realized up to $500	5 per cent.	
	and if the gross amount realized exceeds $500	A further fee of 1 per cent. on all gross proceeds in excess of $500	
8.	Summons to defendant (for each defendant named)—	$ c.	
	in a Magistrate's Court	75	
	„ Court of a Judicial Commissioner	1 50	
9.	Summons to a witness (for each witness named)—		
	in a Magistrate's Court	75	
	in the Court of a Judicial Commissioner... ...	1 50	
10.	Order for, or warrant of, attachment of property ...	1 50	
11.	Warrant of commitment or arrest (for each person named)—		
	in a Magistrate's Court	75	
	„ Court of a Judicial Commissioner	1 50	
12.	Notice of every kind including notice of appeal to the Court of Appeal (for each person to be notified) ...	75	
13.	Affidavit or declaration (for each person making the same)	1 50	
14.	Bond (for every party executing the same)	1 50	
14A.	Bonds under section 185 of the Probate and Administration Enactment	Nil	G. 1738, 6-3-29.
15.	Petition (for every petitioner named in the same) ...	75	G. 251, 12-1-23.
16.	Search (for every matter in respect of which the same is made)	75	
17.	Memorandum of appeal—		
	to the Court of a Magistrate of the First Class...	1 50	
	against the decision of a Magistrate	7 50	
	„ „ Judicial Commissioner ...	15 00	
	to the Ruler of the State in Council against the decision of a Kathi or Naib Kathi	5 00	Pk. G. 1427, 24-5-18. S. G. 2352, 16-8-18. N.S. G. 6676, 3-11-22. Pg. G. 4791, 10-8-23.

NOTE.—Appeal may be proceeded with without payment of fee if it is proved that the petitioner is unable to pay the fee.

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Taxes, Duties, Fees, etc.

18. Copy of decree, order, or injunction—	$ c.	
(*a*) of a Court of Appeal	3 00	*G.* 8570, 18-12-31.
(*b*) of any other Court to which this schedule applies	1 50	
19. Applications to Court, including petitions, motions and summonses (not otherwise provided for)	1 50	*G.* 251, 12-1-23.
20. Caveat in probate or administration proceedings ...	1 50	
21. Probate or letters of administration when the value of the estate exceeds $500 *	1 50	
22. Commission for any purpose (in addition to expenses of the commission)	1 50	
23. Filing or issuing any document not herein otherwise provided for, other than a statement of defence ...	1 50	
24. Copies of depositions, orders, records, written judgments, grounds of judgment and other processes or proceedings of the Court, certified under the seal of the Court and signature of a Magistrate or other duly authorized officer of the Court, per folio of 100 words or any part of such folio	25	
25. Translation by an interpreter attached to the Court, per folio of 100 words or any part of such folio	75	
26. On filing a memorandum of appearance by an Advocate and Solicitor where a party has originally appeared in person or of change or discharge of Advocate and Solicitor or of change of address for service	1 50	
27. On certificate or allocatur of the result of a taxation of a bill of costs	3 00	
28. On the petition of a law clerk to be examined	15 00	
29. On a certificate or report by the Registrar to the Court not being a certificate of costs and not being a certificate of the result of an appeal from a Magistrate's decision	1 50	
30. Upon giving an appointment to take an examination under section 392 of "The Civil Procedure Code, 1918"	15 00	*G.* 4113, 19-3-26.
31. For every witness sworn and examined under section 392 of "The Civil Procedure Code, 1918," for each hour or part of an hour...	5 00	
32. Translation of private documents by Interpreters of the Supreme Court—		
For every 100 words or fraction of 100 words in the original document to be translated	2 00	F.S.G. 1549, 28. A.G.O. 842, 28. A.G.O. 1, 18. C.S.O. 2247, 18.

* Net value to be taken.

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COURTS.

ADMINISTRATION SUITS.

		$	c.	
1.	Petition (75 cents for petition, $1.50 for the declaration of the value of the estate)	2	25	G. 251, 12-1-23.
2.	*Affidavit for the Collector. If affirmed before an officer of the Court	1	50	
	If not so affirmed *Nil*			
3.	Bond. For every person executing the same (in addition to the fee chargeable under the Stamp Enactment)	1	50	
	Nothing in this schedule shall apply to Bankruptcy matters.			G. 1819, 15-3-29.

FIXED FEES IN CRIMINAL MATTERS.

1.	Summons to defendant (for each defendant named) ...		75	G. 251, 12-1-23.
2.	„ witness (for each witness named)		75	
3.	Warrant of arrest (for each person named)		75	
4.	Search warrant		75	
5.	Bond (for every party executing same)		75	
6.	Proclamation	1	50	
	Where there is no fee prescribed for criminal matters in this order or in any Enactment, rule or order the fee chargeable shall be that chargeable in corresponding civil matters provided that no fee shall be charged for an appeal from the decision of a Judicial Commissioner in a criminal case.			
7.	Memorandum of appeal against the decision of a Magistrate	2	50	G. 2556, 13-5-27.

FEES IN COURTS OF PENGHULUS, KATHIS AND ASSISTANT KATHIS.

		$	c.	
1.	Summons to defendant (for each defendant named) † ...		30	G. 251, 12-1-23.
2.	„ witness (for each witness named)		15	
3.	Copy of decree		30	
4.	Institution of suit in Penghulu's Court	Three per cent. of the value of the subject-matter		
5.	Copy of notes of evidence per folio of 100 words or any part of such folio		10	
	Provided that the minimum fee shall be 50 cents. Provided also that when the notes are copied by a salaried public servant the fee shall be paid into the Government revenue; but in any case when the copying has to be done by the Penghulu, Kathi or Assistant Penghulu or by some person for him who is not a salaried public servant, the person doing the copying may retain the fee for himself.			

* No fee should be charged if the affidavit is signed before a Magistrate. A.G.O. 132, 16.

† Penghulu, Jeram, 50 cents; *vide* Kuasa.

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Taxes, Duties, Fees, etc.

The following Court Fees are prescribed in matters under the Land Code, 1926, Land Acquisition Enactment, 1922, and Valuation of Land Enactment, 1922: G. 623, 1-2-29.

COURT FEES.

A.—Land Code, 1926.—	$	c.
(1) Application to Court against the decision of the proper registering authority, Commissioner of Lands, or Collector, under section 237 (iii) ...	7	50
(2) Summons to defendant (for each defendant named)	1	50
(3) Summons to a witness (for each witness named)	1	50
(4) Notice of every kind including notice of appeal to the Court of Appeal (for each person to be notified)		75
(5) Affidavit or declaration (for each person making the same)	1	50
(6) Search (for every matter in respect of which the same is made)		75
(7) Copy of decree, judgment, order or injunction:		
(*a*) of a Court of Appeal	3	00
(*b*) of any other Court to which this schedule applies	1	50
(8) Application to Court including petitions, motions and summonses (not otherwise provided for) ...	1	50
(9) On filing a memorandum of appearance by an Advocate and Solicitor where a party has originally appeared in person or of change or discharge of Advocate and Solicitor or of change of address of service	1	50
(10) On certificate or allocatur of the result of a taxation of a bill of costs	3	00
(11) On a certificate or report by the Registrar to the Court not being a certificate of costs and not being a certificate of the result of an appeal from the decision of *a proper registering authority, Commissioner of Lands or Collector*	1	50
(12) Other processes issued in connection with the above same fees as in similar processes in the Civil Procedure Code.		
(13) Reference by Registrar to Court under section 238 (i)		Free
(14) Reference by Commissioner of Lands		,,

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B.—LAND ACQUISITION ENACTMENT, 1922.—	$	c.
(1) Reference to Court by Collector at request of interested persons under section 20	7	50
(2) Summons to party (for each person summoned)	1	50
(3) Summons to a witness (for each witness named)	1	50
(4) Notice of every kind including a notice of appeal to the Court of Appeal (for each person to be notified)		75
(5) Affidavit or declaration (for each person making the same)	1	50
(6) Search (for every matter in respect of which the same is made)		75
(7) Copy of decree, judgment, order or injunction:		
(*a*) of a Court of Appeal	3	00
(*b*) of any other to which this schedule applies	1	50
(8) Application to Court including petitions, motions and summonses (not otherwise provided for)	1	50
(9) On filing a memorandum of appearance by an Advocate and Solicitor where a party has originally appeared in person or of change or discharge of Advocate and Solicitor or of change of address of service	1	50
(10) On certificate or allocatur of the result of a taxation of a bill of costs	3	00
(11) On a certificate or report by the Registrar to the Court not being a certificate of costs and not being a certificate of the result of an appeal from the decision *of a proper registering authority, Commissioner of Lands or Collector*	1	50
(12) Other processes issued in connection with the above same fees as in processes similar in the Civil Procedure Code.		
C.—VALUATION OF LAND ENACTMENT, 1922.—		
(1) Objections under section 33	7	50
(2) Appeal to Court of Appeal under section 37 ...	15	00
(3) Summons to party (for each person summoned)	1	50
(4) Summons to a witness (for each witness named)	1	50
(5) Notice of every kind including notice of appeal to the Court of Appeal (for each person to be notified)		75
(6) Affidavit or declaration (for each person making the same)	1	50
(7) Search (for every matter in respect of which the same is made)		75
(8) Copy of decree, judgment, order or injunction:		
(*a*) of a Court of Appeal	3	00
(*b*) of any other Court to which this schedule applies	1	50
(9) Application to Court, including petitions, motions and summonses (not otherwise provided for)	1	50

G. 623, 1-2 29.

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			G. 623, 1-2-29.
(10)	On filing a memorandum of appearance by an Advocate and Solicitor where a party has originally appeared in person or of change or discharge of Advocate and Solicitor or of change of address of service	1 50	
(11)	On certificate or allocatur of the result of a taxation of a bill of costs	3 00	
(12)	On a certificate or report by the Registrar to the Court not being a certificate of costs and not being a certificate of the result of an appeal from the decision of a proper authority, Valuer-General, or Collector	1 50	
(13)	Other processes issued in connection with the above, same fees as in similar processes in the Civil Procedure Code.		

THE COURTS ENACTMENT, 1928.

F. E. 14, 28.

Civil Appeals.

(i) A copy of any notes of evidence made by the Judicial Commissioner from whose decision the appeal is brought may, with the approval of the Judicial Commissioner, be supplied by the Judicial Commissioner's clerk to any party to an appeal applying for the same after the appeal has been entered, on payment to such clerk of a fee of 25 cents per folio of 100 words. Rule 6.

(ii) Such application shall be made in writing to the Judicial Commissioner's clerk.

THE JUDGMENTS (RECIPROCITY) ENACTMENT, 1922.

F. E. 2, 22.
G. 5430, 22-8-24.

The fees set out in the schedule shall be payable in respect of the registration of judgments under the Enactment.

Schedule of Fees.

On issuing summons for leave to register	The same as on originating summons.
	$ c.
On the order for registration	5 00
On certified copy of judgment	As an office copy.

Other Fees, the same as those payable under "The Court Fees Enactment, 1905."

No Court fees shall be chargeable in the first instance on any proceeding commenced by a labourer, or by the Superintendent on his behalf, against his employer under the Labour Code and the Netherlands Indian Labourers Protection Enactment, but in case a conviction shall be had or judgment given against the employer, such fees shall be paid by the employer, together with the general costs of the proceedings. Section 90. Section 59.

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THE PROBATE AND ADMINISTRATION ENACTMENT, 1920. F. E. 4, 20.

CHAPTER (III).

1. The Commission mentioned in the schedule to these rules shall be paid in respect of the duties in that schedule referred to. G. 8305, 21-12-28

2. For the purposes of the schedule hereto:

(*a*) the value of any property (other than cash) shall be the price which in the opinion of the Official Administrator such property would fetch if sold in the open market.

(*b*) income:

(i) where the same is collected or received by the Official Administrator and outgoings are paid thereout by him shall mean the gross income so collected or received, and

(ii) where the same is derived from the carrying on of any trade or business shall mean the gross receipts from the carrying on of such trade or business, and

(iii) save as aforesaid shall mean the net annual income applicable for distribution or accumulation.

SCHEDULE.

I.—CAPITAL COMMISSION.

On taking over the administration of an estate a commission based on the gross capital value of the estate at such of the following rates as may be applicable:

(*a*) For the first $10,000 not more than 5 or less than 2 per cent. at the discretion of the Official Administrator; G. 1581, 26-2-32.

(*b*) For any excess over $10,000 up to a total of $250,000 not more than 3 or less than 1 per cent. at the discretion of the Official Administrator;

(*c*) For any excess over $250,000 up to a total of $500,000 not more than 2 or less than $\frac{1}{2}$ per cent. at the discretion of the Official Administrator; G. 8305, 21-12-28.

(*d*) For any excess over $500,000 up to a total of $750,000 not more than $1\frac{1}{2}$ or less than $\frac{1}{4}$ per cent. at the discretion of the Official Administrator;

(*e*) For any excess over $750,000 not more than 1 or less than $\frac{1}{8}$ per cent. at the discretion of the Official Administrator.

2. Provided as follows:

(*a*) For the purpose of ascertaining the rate at which any commission is to be charged and the amount of any such commission, the value of any property in respect of which such commission is payable shall be taken to that multiple of $100 which shall be nearest to the actual value of that property; and,

(*b*) The minimum amount payable under Clause I above shall be $10.

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II.—COMMISSION ON SALE OF PROPERTY.

G. 8305, 21-12-28.

1. Upon the sale of any land a commission based on the capital value of the property sold as under:

(*a*) For the first $1,000 ... ... 2 per cent.
(*b*) For any excess over $1,000 up to a total of $10,000 ... ... 1 ,,
(*c*) For any excess over $10,000 up to a total of $50,000 ... ... ½ ,,
(*d*) For any excess over $50,000 up to a total of $100,000 ... ... ¼ ,,
(*e*) For any excess over $100,000 up to a total of $500,000 ... ... ⅛ ,,
(*f*) For any excess over $500,000 ... ... 1/16 ,,

2. In other cases—half the above rates.

INCOME COMMISSION.

1. Income arising from Government stock, shares and debentures in Public Companies and other like securities—a commission of 2 per cent. of the amount collected up to the first $20,000 and of 1 per cent. of any excess over $20,000.

2. Income arising from any other assets—a commission of not less than 2 per cent. or more than 5 per cent. of the amount collected.

THE SMALL ESTATES (DISTRIBUTION) RULES, 1927.

G. 6739, 9-12-27.

(i) On the issue of any order under section 184 (i) a fee to be called "estate duty fee" shall be payable as follows:
  (*a*) Where the net value of the estate as found by the Collector does not exceed $500 no estate duty fee shall be payable;
  (*b*) Where the net value of the estate as found by the Collector exceeds $500 the estate duty fee payable shall be one per centum of the amount of the net value of the estate.
(ii) Estate duty fees shall be payable in cash.

The following are the fees fixed for the proceedings specified below:

	$	c.
(1) Order made by a Collector or copies required by others than the administrator or beneficiaries	1	00
(2) Memorandum of appeal	7	50

THE CHRISTIAN MARRIAGE ENACTMENT, 1915.

F. E. 1, 15.
G. 1514, 18-6-15.

1. For a certificate of receipt of notice of marriage	1	00
2. ,, marriage licence under section 40 (ii), sixth schedule, form 4	5	00
3. For a special licence under section 40 (ii), sixth schedule, form 5	50	00
4. For a certificate of marriage by a Marriage Registrar and for registering a marriage by the same	2	00
5. For searching the register	1	00
6. ,, a certified copy of an entry in the register	1	00

N.B.—Fees received by a Marriage Registrar shall be paid into the Treasury as State revenue and shall be classed as "Fees of Office". Fees received by a minister of religion shall be retained by such minister.

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THE FOREIGN MARRIAGE NOTICE ENACTMENT, 1915.

F. E. 20, 15. G. 3470, 10-11-16.

The following fees to be paid to Registrar, Supreme Court, Kuala Lumpur, and credited to revenue:

	$ c.
For receiving notice of an intended marriage	5 00
" " a caveat	10 00
" certificate of notice having been given and posted up	2 50

THE MUHAMMADAN MARRIAGE AND DIVORCE REGISTRATION ENACTMENT, 1900.

Pk. E. 2, 00. S. E. VIII, 00. N.S. E. V, 00.

Perak, Selangor, Negri Sembilan—

	$ c.
Certificate of marriage, each	* 50
" divorce "	* 50

N.B.—Husband and wife have each to take a separate certificate.

Pahang—

	$ c.
For registration of marriage	1 00
" issue of certificate under sections 3 (*d*) and 4 for each certificate	50
For endorsement of certificate under section 5 (i) ...	50
" copy or extract from a register	50

Pg. E. 1, 20. G. 2077, 7-4-22.

N.B.—(i) Separate certificates for husband and wife, section 3.

(ii) Registrars who do not draw salary or allowance in respect of the appointment shall retain fees taken by them, section 10.

THE HINDU MARRIAGE REGISTRATION ENACTMENT, 1924.

	$ c.
For registration of any marriage to be paid in revenue stamp	1 00
For copy of an entry in the register under section 6 (v) ...	Free
For each certified extract to be paid in revenue stamp ...	2 00

F. E. 9, 24. G. 5190, 16-8-29. G. 562, 22-1-27.

THE MARRIAGE REGISTRATION ENACTMENT, 1911.

F. E. 8, 11.

Fees for Registration of Marriages other than Christian or Muhammadan.

	$ c.
1. Registration fee, including fee for receipt of extract ...	2 00
2. Fee for receipt subsequently of a copy of an extract already issued, after statutory declaration of loss or original extract has been made	1 00

G. 5436, 4-11-21.

THE POWERS OF ATTORNEY ENACTMENT, 1912.

F. E. 1, 12.

Certification of copy	1 00
Search of register	25
Fee for information supplied under section 11	1 00
Fee for supplying office copy, per folio of 100 words or part (section 8)	15
Fee for deposit of power of attorney in Registrar's Office ...	1 00

G. 2428, 27-9-12. G. 1541, 6-6-13.

* Perak, 25 cents.

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The Workmen's Compensation Enactment, 1929. F.E. 1, 29.

Fees.

The following fees are hereby prescribed and shall be collected by means of stamps affixed to the form of application employed or on the praecipe for service of any notice or process: G 6535, 8 9·33.

	$ c.
I.—Applications for compensation	2 00
II.—Applications for commutation	2 00
III.—Applications for the deposit of compensation:	
(*a*) Under section 9 (i) of the Enactment	1 00
(*b*) In all other cases, in respect of each person to whom compensation is payable ...	2 00
IV.—Applications for distribution by dependants	2 00
V.—Applications for review	2 00
VI.—Applications for the registration of agreements	1 00
VII.—Applications to summon witnesses—for every witness	25
VIII.—Applications for indemnification ...	5 00
IX.—All applications not otherwise provided for	The fees charged for similar applications in the Court of a Magistrate

	$ c.
X.—For service of any notice or process for each person served	50
plus a mileage fee for every additional mile exceeding two from the Court-house of the Court through which such notice is served	25

The Bills of Sale Enactment, 1922. F.E. 13, 22.

	$ c.
Registration, renewal of, or transfer of	1 00
Searching register	1 00
Office copy or extract, per folio of 100 words	75
Declaration of renewal (stamp duty)	Free A.G.O. 3563, 17. C.S.O. 2837, 18.

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TAXES, DUTIES, FEES, ETC.	$ c.
13. And for each creditor to be notified	25
14. Order dismissing or granting leave to withdraw petition	5 00
15. Order adjourning petition	1 00
16. Order of annulment or rescission of receiving order	10 00
17. Every application to the Court under sections 18 and 22 to approve a scheme, a fee computed at the following rates on the gross amount of the estimated assets (but not exceeding the gross amount of the unsecured liabilities), viz., $6 on the first $600 or fraction of $600 and $1.50 on each $150 or fraction of $150 above $600 up to $30,000, and 75 cents on each $150 or fraction of $150 above that amount.	
18. Every application to the Court under sections 18 and 22 to approve a composition, a fee computed at the following rates on the gross amount of the composition, viz., $6 on the first $600 or fraction of $600 and $1.50 on each $150 or fraction of $150 above $600 up to $30,000, and 75 cents on each $150 or fraction of $150 above that amount.	

NOTE A.—Where a scheme or composition has not been approved by the Court and a subsequent application is made to the Court to approve of another scheme or composition, one or other of the above fees (as the case may require) shall be charged, less seven-eighths of the fee paid on the first application, and also of any net fee already paid under Table C.

	$ c.
19. Every application for search other than by a petitioner, bankrupt, or officer of Court ...	50
20. Every application to the Court except by the Official Assignee	1 50
21. Every office copy each folio of 100 words or fraction of 100 words	25
22. For examining and certifying as office copy a copy supplied by a party for every folio of 100 words or fraction of 100 words	10
23. On every record of trial (or such sum as the Court may specially order)	10 00
24. Every allocatur by any officer of the Court for any costs, charges or disbursements ...	*See* Note C
25. On setting down a motion for hearing before a Judge sitting in bankruptcy	*See* Note C

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26.	On an order of a Judge	*See* Note C
27.	On entering an appeal in bankruptcy	*See* Note C
28.	On an order of the Court of Appeal when sitting in bankruptcy	*See* Note C
29.	Every application to an Official Assignee to appoint a special manager	$ c. 3 00
30.	On filing an affidavit other than a proof of debt...	*See* Note C
31.	On an application (*a*) for the re-issue of a lapsed cheque or money order or (*b*) after six months from the date of issue for the re-issue of a lapsed payable order in respect of the moneys standing to the credit of the bankruptcy estates account	$ c. 1 00
32.	On the insertion in the *Gazette* of a notice authorised by any law in force at any time making provision for proceedings in bankruptcy or any general rule made thereunder:	Such sum as may be prescribed by Government for private advertisements in the *Government Gazette*
	(*a*) Where the subject of the notice is the date of the hearing of an application for the discharge of a bankrupt or the order of the Court made thereon	
	(*b*) In any other case	

NOTE B.—The fees in Table A shall be taken by adhesive stamps affixed to a præcipe in the manner prescribed by rules made by the Judges under "The Court Fees Enactment, 1905," and published in the *Federated Malay States Government Gazette* of 2nd July, 1915, or any Enactment prescribing fees in civil matters for the time being in force.

NOTE C.—Items 5, 6, 24, 25, 26, 27, 28 and 30 wherein the amount of fee is not stated, the fee chargeable shall be such fee as may be from time to time prescribed for a similar act under the Court Fees Enactment, 1905, or any Enactment prescribing fees in civil matters.

TABLE B.

On the net assets realised or brought to credit by the Official Assignee whether acting as interim receiver, assignee, or trustee, after deducting any sums paid to secured creditors in respect of their securities, and not being assets realised by a special manager or moneys received and spent in carrying on the business of the debtor, and on the net assets realised by an Official Assignee when acting as trustee to administer a debtor's property under a composition or

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scheme, after deducting any sums paid to secured creditors in respect of their securities and not being moneys received and spent in carrying on the business of a debtor, a percentage according to the following scale shall be charged:

1. On the first $10,000 or fraction thereof ...	$6 per centum
On the next $15,000 „ „ ...	5 „
On the next $25,000 „ „ ...	4 „
On the next $50,000 „ „ ...	3 „
Above $100,000	2 „

2. On the amount distributed in dividend by the Official Assignee under an adjudication or when acting as trustee under schemes or compositions, a percentage according to the following scale:

On the first $10,000 or fraction thereof...	$3 per centum
On the next $15,000 „ ...	$2\frac{1}{2}$ „
On the next $25,000 „ ...	2 „
On the next $50,000 „ ...	$1\frac{1}{2}$ „
Above $100,000	1 „

3. For the Official Assignee acting as interim receiver of the property of a debtor under section 10 in addition to the percentage chargeable on realisation on every order ...	$ c. 25 00
4. And in addition, where the order is in force for a longer period than fourteen days, for every seven days after the first fourteen days and for every fraction of seven days ...	10 00
5. For each notice by the Official Assignee to a creditor of an adjourned meeting or an adjourned sitting of the Court	25
6. For each notice by an Official Assignee to a creditor of a first or any other meeting or sitting of the Court	25

7. For the Official Assignee supervising a special manager or the carrying on of a debtor's business a fee according to the following scale:

If the gross assets are estimated by the Official Assignee not to exceed $3,000...	$ 9 per week
If to exceed $3,000 but not to exceed $30,000	18 „
If to exceed $30,000 but not to exceed $60,000	27 „
If to exceed $60,000 but not to exceed $120,000	36 „
If to exceed $120,000	45 „

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8. For official stationery, printing, books, forms and postages each estate:	$ c.
(i) For every ten applications to debtors to an estate or fraction of ten ...	1 50
(ii) For every ten creditors or fraction of ten where the estimated assets exceed $1,000	1 50
(iii) Where the estimated assets do not exceed $1,000	
For every ten creditors or fraction of 10 up to 20	1 50
For every ten creditors or fraction of 10 above 20	1 00
9. For travelling, keeping possession, and other reasonable expenses of Official Assignee ...	The amount disbursed
10. On the audit of the accounts forwarded by the Official Assignee or trustee	Such fees as shall be prescribed by the Chief Secretary to Government by *Gazette* Notification
11. On every payment under section 129 (i) of money out of the bankruptcy estates account:	
On every $10 or fraction of $10	
(*a*) of each dividend where the money consists of unclaimed dividends ...	1 per cent.
(*b*) of the amount paid out where the money consists of undistributed funds or balances	1 per cent.

TABLE C.

1. Application for execution, order for execution, or warrant of sale of property under section 27 of the Enactment—the same fees as are chargeable under items 6 and 7 under order made on the 11th January, 1911, under the Court Fees Enactment, 1905, or any law relating to fees in civil matters replacing the same.	
2. Actual travelling expenses of sheriff or notice server in serving bankruptcy notices, petitions or orders or in executing every warrant, seizure or search warrant or warrant of apprehension, or order of commitment.	
3. For serving a bankruptcy notice, bankruptcy petition or subpœna or and order not serviceable by post	*See* Note D

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TAXES, DUTIES, FEES, ETC.

4. For serving an order serviceable by post ...		*See* Note D
5. For executing a search warrant or a warrant of seizure, apprehension or committal or an order of commitment		*See* Note D
6. Where a bankruptcy officer of the Supreme Court or a bailiff of a Magistrate's Court is required to travel to the place of possession or to serve or execute a process mentioned in Fees No. 3 or Fee No. 5 or for any other purposes especially directed by the Court:		Such sums as shall be payable under similar circumstances to officers of Government under any General Orders of Government for the time being in force.
(i) for his travelling, the amount actually and reasonably expended in travelling		
(ii) for his time, where distance exceeds 10 miles per day		
(iii) for his expenses:		
(*a*) when absent for not less than 10 hours		
(*b*) when absent for a night		
7. On the hearing of a Public Examination in Court:	$ c.	
(i) in a summary case	2 00	
(ii) in any other case	3 00	
This fee is not payable more than once under any Receiving Order.		
8. For keeping possession under a warrant for each day the man is actually in possession ...		*See* Note D
9. Sale under rule 18 of Third Schedule to the Bankruptcy Enactment, 1912:		
(i) Where no licensed auctioneer is employed the same rates for poundage as shall be leviable in respect of similar sales under any law relating to Civil Procedure for the time being in force.		
(ii) Where a licensed auctioneer employed such fees as are allowed for sales under any law regulating such sales under any Code of Civil Procedure for the time being in force.		

NOTE D.—Items 3, 4, 5 and 8 wherein the amount of fees is not stated, the fee chargeable shall be such fee as may be from time to time prescribed for similar act under the Court Fees Enactment, 1905, or any Enactment prescribing fees in civil matters, but so that pending the prescribing of any such fee the actual cost shall be charged.

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Table D.

For every order of administration under section 99, $5 per centum on the total amount of the debts scheduled from time to time excluding any fraction of $10.

THE PRINTING PRESSES ENACTMENT, 1924.

F. E. 14, 24.

The following fees are chargeable under this Enactment: G. 518. 25-1-25.

	$ c.
For declaration by printer under section 7	5 00
" " publisher " 7	5 00
" " printer and publisher (being the same person) under section 7 ...	5 00
" " printer under section 8	1 00
" " publisher " 8	1 00
" " printer and publisher (being the same person) under section 8 ...	1 00
" " printer under section 9 (1) ...	5 00
" " publisher " 9 (1) ...	5 00
" " printer and publisher (being the same person) under section 9 (1)	5 00
" " proprietor on change of proprietorship under section 9 (3)	1 00
Section 10.—Fee for search and inspection of the newspaper register	1 00
Fee for every copy of any entry in the newspaper register to be made and certified by the Registrar under the seal of the Court	1 00

THE DIVORCE ENACTMENT, 1928.

F. E. 27, 28.

The fees chargeable in respect of suits under this Enactment shall be as in the schedule hereto. G. 4545, 5-7-29.

Schedule.

	Fees.	Documents on which the stamp is to be affixed and remarks.
Summons.	$ c.	
1. On every summons under rule 10	5 00	... Praecipe
2. On return of summons to Registry under rule 14 ...	1 00	... The return
Pleadings.		
3. Filing a petition	5 00	... The pleading
4. Filing an answer	5 00	
5. Filing any other pleading ...	5 00	
6. On amending pleadings ...	2 00	

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	Fees.	Documents on which the stamp is to be affixed and remarks.
EVIDENCE.	$ c.	
7. Filing interrogatories (each set)	5 00 ...	The interrogatory
8. Filing each deposition of each witness	2 00 ...	The deposition
PROTECTION ORDERS.		
9. Filing application for an order for the protection of a wife's earnings and property	5 00 ...	The application
10. On the order under seal of the Court	10 00 ...	The order
SUBPOENA.		
11. On every subpoena ...	1 00 ...	Praecipe
GROUNDS OF JUDGMENT.		
12. Application for certificate of grounds of judgment ...	2 00 ...	The application
OFFICE COPIES.		
13. On issuing an office copy of a decree or judgment ...	10 00 ...	Praecipe
14. On issuing an office copy of any decree or order for alimony	5 00	
15. On issuing an office copy of an order directing how damages shall be applied	5 00	
16. On issuing an office copy of an order providing for custody, maintenance or education of children, if 5 folios of 100 words or under	5 00 ...	Praecipe
17. If the above order exceeds 5 folios for each additional folio or part of a folio	1 00	
ORDERS.		
18. For any order issuing under the hand of the Judge or of the Registrar of the Supreme Court except orders made on summons or motion	5 00 ...	The order

G. 4545, 5-7-29

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	Fees.	Documents on which the stamp is to be affixed and remarks.
REFERENCES TO THE REGISTRAR.	$ c.	
19. On each reference to ascertain the amount to be paid or secured to a wife to cover her costs ...	5 00	
20. For his report thereon ...	2 00	... The report
21. On each reference for any other inquiry before the Registrar.		
For every hour or part of an hour after the first hour a further fee of	5 00	
For the Registrar's report, if 5 folios of 100 words or under	5 00	
If exceeding 5 folios, for every additional folio or part of a folio	1 00	
SUMMONSES.		
22. On each summons	1 00	... The summons
23. For an order on summons	1 00	... The order
24. If a final order in the cause	5 00	
MOTIONS.		
25. Filing a motion	5 00	... The motion
26. On any minute or order on motion	5 00	... The minute or order
27. If a final order in the cause	10 00	... The order
APPEALS.		
28. On entering or setting down an appeal to the Court of Appeal	15 00	... Praecipe
FILING.		
29. Filing every affidavit or other document brought into Court or deposited in the Registry for filing which no fee is before specified	1 00	... The affidavit or other document

In respect of any matters not specially mentioned above the fees chargeable shall be the same as those chargeable in a suit in the Supreme Court.

G. 4545 5-7-29

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Taxes, Duties, Fees, etc.

COMPANIES.

THE COMPANIES ENACTMENT, 1917. F. E. 20, 17.

Schedule B. Table B (Sections 257 and 269). G. 3665, 12-12-17.

TABLE OF FEES TO BE PAID TO THE REGISTRAR.

	$ c.
I.—By a Company having a Share Capital.	
For registration of a company whose nominal share capital does not exceed $10,000	50 00
For registration of a company whose nominal share capital exceeds $10,000, the above fee of $50 with the following additional fees, regulated according to the amount of nominal share capital; that is to say—	
For every $5,000 of nominal share capital or part of $5,000 up to $25,000	10 00
For every $5,000 of nominal share capital or part of $5,000 after the first $25,000 up to $500,000 ...	2 50
For every $5,000 of nominal share capital or part of $5,000 after the first $500,000	50
For registration of any increase of share capital made after the first registration of the company, the same fees per $5,000 or part of $5,000, as would have been payable if the increased share capital had formed part of the original share capital at the time of registration.	
Provided that no company shall be liable to pay in respect of nominal share capital, on registration or afterwards, any greater amount of fees than $500, taking into account in the case of fees payable on an increase of share capital after registration the fees paid on registration.	
For registration of any existing company, except such companies as are by this Enactment exempted from payment of fees in respect of registration under this Enactment, the same fee as is charged for registering a new company.	
For registering any document by this Enactment required or authorized to be registered, other than the memorandum or the abstract required to be filed with the Registrar by a receiver or manager or the statement required to be sent to the Registrar by the liquidator in a winding-up	3 00
For making a record of any fact by this Enactment required or authorized to be recorded by the Registrar	3 00
II.—By a Company not having a Share Capital.	
For registration of a company whose number of members, as stated in the articles, does not exceed 20	50 00
For registration of a company whose number of members, as stated in the articles, exceeds 20, but does not exceed 100	100 00
For registration of a company whose number of members, as stated in the articles, exceeds 100, but is not stated to be unlimited, the above fee of $100 with an additional fee of $2.50 for every 50 members or less number than 50 members after the first 100.	

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Companies.

	$ c.	
For registration of a company in which the number of members is stated in the articles to be unlimited	200 00	G. 3665, 12-12-17.
For registration of any increase in the number of members made after the registration of the company in respect of every 50 members, or less than 50 members, of that increase	3 00	
Provided that no company shall be liable to pay on the whole a greater fee than $200 in respect of its number of members, taking into account the fee paid on the first registration of the company.		
For registration of any existing company, except such companies as are by this Enactment exempted from payment of fees in respect of registration under this Enactment, the same fee as is charged for registering a new company.		
For registering any document by this Enactment required or authorized to be registered, other than the memorandum or the abstract required to be filed with the Registrar by a receiver or manager or the statement required to be sent to the Registrar by the liquidator in a winding-up ...	3 00	
For making a record of any fact by this Enactment required or authorized to be recorded by the Registrar	3 00	

REGISTRATION FEES (Section 255).

The fees hereinafter set forth shall be payable in respect of the several matters and things specified: G. 759, 15-3-18.

	$ c.
For registering under section 93 (i) to (vii), any mortgage or charge created by a company—	
Where the amount of the mortgage or charge does not exceed $2,000	5 00
Where it exceeds $2,000	10 00
For registering particulars of a series of debentures under section 93 (viii)—	
Where the total amount secured by the whole series does not exceed $2,000	5 00
Where it exceeds $2,000	10 00
For registering the appointment of a receiver or manager of the property of a company under section 95	3 00
For each inspection of the register of mortgages and charges	50
For each inspection of the documents of any company kept by the Registrar	50
For a certified copy of a certificate of the incorporation of a company	3 00
For supplying and certifying a copy or extract of any other document or any part of any other document— per folio of 100 words	25
For examining and certifying any such copy or extract as aforesaid, which has been supplied by the person requiring the same—per folio of 100 words	10

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Taxes, Duties, Fees, etc.

Fees Payable in Respect of Winding-up of Companies.

Section 253. Rules, 1918, 9-4-18.

1. The fees set out in the Tables appended to these rules shall be paid in respect of proceedings under this Enactment.

G. 759, 15-3-18.

2. The fees mentioned in Table A shall be taken in adhesive stamps, which shall be cancelled by the Registrar, an Assistant Registrar or the chief clerk of the Court.

3. The fees mentioned in Tables B and C shall be taken by the Official Receiver in money.

4. Whenever practicable the stamp shall be affixed or the money paid in respect of every fee before the proceeding is had in respect of which the fee is payable.

SCALE OF FEES.

Table A.

		$	c.
1.	Every petition	30	00
2.	„ bond with sureties	5	00
3.	„ subpœna or summons	2	00
4.	On issuing an office copy of a judgment or order made in Court (except an order upon a petition for winding-up, an order adjourning a public examination, and an order appointing a shorthand writer)—		
	(*a*) if made in Court...	10	00
	(*b*) if not made in Court	5	00
5.	Every order adjourning a public examination	4	00
6.	„ „ appointing a shorthand writer	4	00
7.	„ affidavit filed other than proof of debt	1	00
8.	For taking an affidavit or an affirmation in lieu of an affidavit, or a declaration, except for proof of debts, for each person making the same	1	00
	And in addition thereto for each exhibit referred to therein and required to be marked		50
9.	On every proof of debt above $10 (other than proof for workmen's wages)		50
10.	Every application for search other than by petitioner, liquidator or officer of the company		50
11.	Every other office copy, each folio of 100 words... ...		25
12.	On every application to the Court to approve a reconstruction or other scheme by which the affairs of the company are to be wound up otherwise than by the realization and distribution of assets	50	00

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13. On every order of the Court approving such reconstruction or scheme, a fee according to the following scale on the estimated value of the company's property transferred or otherwise disposed of, viz.: G. 759, 15-3-18.

(i) On the first $100,000 or fraction thereof ... $\frac{1}{4}$ per cent.
(ii) „ next 900,000 „ „ ... $\frac{1}{8}$ „
(iii) Above $1,000,000 ... ... $\frac{1}{10}$ „

14. For taxation of costs—The same fees as those directed to be paid and collected by the order for the time being in force as to fees in the original jurisdiction of the Supreme Court.

TABLE B.

	$	c.
1. Every inspection of any document lodged with the Official Receiver		50
2. Every copy of or extract from such document, each folio of 100 words or figures		25
3. Every application by a committee of inspection to the Official Receiver for a special bank account	10	00
4. Every order of the Official Receiver for a special bank account	20	00
5. Every application under section 246 of the Enactment to the Official Receiver for payment of money out of the company's liquidation account, and every application for the re-issue of a lapsed cheque or money order in respect of moneys standing to the credit of the companies liquidation account—		
Where the amount applied for does not exceed $10		50
„ „ „ exceeds $ 10 ...	1	00
„ „ „ „ 100 ...	2	00

TABLE C.

I.—On the audit of the Official Receiver's or liquidator's accounts a fee according to the following scale on the amount brought to credit, including the produce of calls on contributories, but after deducting (1) money received and spent in carrying on the business of the company and (2) amounts paid by the Official Receiver or liquidator to secured creditors (other than debenture holders):

On the first $ 50,000 or fraction thereof ... 1 per cent.
„ next 950,000 „ „ ... $\frac{1}{2}$ „
„ „ 4,000,000 „ „ ... $\frac{1}{4}$ „
„ „ 5,000,000 „ „ ... $\frac{1}{8}$ „
Above $10,000,000 „ „ ... $\frac{1}{16}$ „

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II.—Where the Official Receiver acts as provisional liquidator only— G. 759. 15-3-18.

(*a*) Where no winding-up order is made upon the petition or where a winding-up order is rescinded or all further proceedings are stayed prior to the summoning of the statutory meetings of creditors and contributories:

Such amount as the Court may consider reasonable to be paid by the petitioner or by the company as the Court may direct in respect of the services of the Official Receiver as provisional liquidator.

(*b*) Where a winding-up order is made but the Official Receiver is not continued as liquidator after the statutory meetings of creditors and contributories:

	$ c.
(1) In respect of every 10 members, creditors and debtors and every fraction of 10 up to 1,000	5 00
For every 10 or fraction of 10 above 1,000 ...	2 50

Provided that where the net assets of the company including uncalled capital are estimated in the statement of affairs not to exceed $5,000, three-fifths of the above fee only shall be charged.

(This fee to include cost of official stationery, printing, books, forms and postage within the Federated Malay States, the Colony, the State of Johore and to places in the British Dominions.)

(2) On the value of the company's property as estimated in the statement of affairs after deducting (in cases where a person other than the Official Receiver has, prior to the making of a winding-up order, been appointed receiver for debenture holders) the amount due to debenture holders:

On the first $ 50,000 or fraction thereof ...	1 per cent.
„ next 200,000 „ „ ...	½ „
„ „ 750,000 „ „ ...	¼ „
Above $1,000,000 „ „ ...	⅛ „

III.—Where the Official Receiver acts as liquidator of the company (including his services as provisional liquidator)—

	$ c.
(1) In respect of every 10 members, creditors and debtors and every fraction of 10	10 00

Provided that where the net assets of the company, including uncalled capital, do not exceed $5,000, three-fifths of the above fee only shall be charged.

(This fee to include cost of official stationery, printing, books, forms and postage within the Federated Malay States, the Colony, the State of Johore and to places in the British Dominions.)

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(2) Upon the total assets, including the produce of calls on contributories, realized or brought to credit by the Official Receiver, after deducting sums on which fees are chargeable under No. IV of this Table and not being monies received and spent in carrying on the business of the company: G. 759, 15-3-18.

On the first $ 10,000 or fraction thereof	...	5	per cent.
„ next 15,000 „	„	... 4	„
„ „ 25,000 „	„	... 3	„
„ „ 50,000 „	„	... 2	„
„ „ 900,000 „	„	... 1	„
Above $1,000,000 „	„	... ½	„

(3) On the amount distributed in dividend or paid to contributories, preferential creditors and debenture holders by the Official Receiver, half the above percentages.

IV.—Where the Official Receiver collects, calls or realizes property for debenture holders or other secured creditors:

The same fees as under No. III (2) and (3) of this Table to be paid out of the proceeds of such calls or property.

V.—Where the Official Receiver performs any special duties not provided for in the foregoing tables:

Such amount as the Court, on the application of the Official Receiver, may consider reasonable.

VI.—Travelling, keeping possession, law costs and other reasonable expenses of the Official Receiver:

The amount disbursed.

VII.—On every payment under section 246 of the Enactment of money out of the companies liquidation account, 10 cents on each $10 or fraction of $10 to be charged as follows:

Where the money consists of unclaimed dividend, on each dividend paid out.

Where the money consists of undistributed funds or balances, on the amount paid out.

COMPANIES ESTABLISHED OUTSIDE THE F.M.S.

	$ c.	
Fee for registering any document required by this section to be filed with the Registrar of Companies, Kuala Lumpur, $3 or such other fee as is prescribed.		Section 288A. G. 3, 6-1-33.
Inspection of each document for every half of an hour ...	25	G. 156, 17-1-13.
For each certified copy of or extract from any other document, per 100 words or part	25	
Uncertified copies or extracts, per folio of 100 words ...	10	
Certifying any document as true copy, per 100 words ...	15	
Certificate under rule 14	50	

THE FIRE INSURANCE COMPANIES ENACTMENT, 1918. F. E. 3, 18.

Fees for inspection and copies of documents are the same as those under "The Companies Enactment, 1917."		G. 2045, 19-7-18.
Fees for documents filed under sections 6, 9 and 13 ...	3 00	Section 16.

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THE LIFE ASSURANCE COMPANIES ENACTMENT, 1924. F. E. 7, 24.

	$ c.
For registering any document under section 16 (4) of the Enactment to be filed with the Registrar of Companies, Kuala Lumpur	5 00
For each inspection of the documents of any company kept by the Registrar	50
For supplying and certifying a copy or extract of any other document or any part of any other document—per folio of 100 words	25
For examining and certifying any such copy or extract as aforesaid, which has been supplied by the person requiring the same—per folio of 100 words	10

G. 2506, 12-4-24.

THE PUBLIC TRUSTEE ENACTMENT, 1920.

F. E. 20, 20.

THE PUBLIC TRUSTEE (FEES) RULES, 1928.

SCHEDULE.

G. 5149, 17-8-28.

I.—CAPITAL FEES.

1. On the acceptance of a trust a fee (hereinafter referred to as an "acceptance fee") based on the gross capital value of the trust property at such of the following rates as may be applicable:

(i) In cases where the Public Trustee is acting as Executor or Administrator or has assumed administration of an estate under sections 5 or 7 (iii) of the Enactment:

(*a*) For the first $10,000 not more than 5 or less than 2 per cent. at the discretion of the Public Trustee; G. 1655, 26-2-32.

(*b*) For any excess over $10,000 up to a total of $250,000 not more than 3 or less than 1 per cent. at the discretion of the Public Trustee;

(*c*) For any excess over $250,000 up to a total of $500,000 not more than 2 or less than $\frac{1}{2}$ per cent. at the discretion of the Public Trustee; G. 5149, 17-8-28.

(*d*) For any excess over $500,000 up to a total of $750,000 not more than $1\frac{1}{2}$ or less than $\frac{1}{4}$ per cent. at the discretion of the Public Trustee;

(*e*) For any excess over $750,000 not more than 1 or less than $\frac{1}{8}$ per cent. at the discretion of the Public Trustee.

(ii) In cases of a bare trust of land not involving management or any active duties: one-quarter of the above rates.

(iii) In any other case: one-half of the above rates.

2. Upon the withdrawal (whether upon distribution amongst the beneficiaries or otherwise) of any capital from the trust property a fee (hereinafter referred to as a "withdrawal fee") of not less than $\frac{1}{8}$ or more than 1 per cent., at the discretion of the Public Trustee, of the value of the property withdrawn.

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3. Provided as follows: G. 5149, 17-8-28.

(*a*) For the purpose of ascertaining the rate at which any acceptance fee or withdrawal fee is to be charged and the amount of any such fee, the value of any property in respect of which such fee is payable shall be taken to be that multiple of $100 which shall be nearest to the actual value of that property; and

(*b*) The minimum amount payable under clause 1 above shall be $50; and G. 1655, 26-2-32.

(*c*) Notwithstanding anything hereinbefore contained no acceptance fee or withdrawal fee shall be chargeable in respect of any annuity purchased in or transferred into the name of the Public Trustee by any other person. G. 5149, 17-8-28.

II.—FEES ON SALE, PURCHASE, INVESTMENT AND RE-INVESTMENT OF TRUST PROPERTY.

1. Upon the sale or purchase of any land and upon the execution of any charge or other document evidencing the lending of money on behalf of any trust to any person a fee based on the capital value of the property sold or purchased or on the amount of the money lent as under:

(*a*)	For the first $1,000	2 per cent.
(*b*)	For any excess over $1,000 up to a total of $10,000	1 ,,
(*c*)	For any excess over $10,000 up to a total of $50,000	$\frac{1}{2}$,,
(*d*)	For any excess over $50,000 up to a total of $100,000	$\frac{1}{4}$,,
(*e*)	For any excess over $100,000 up to a total of $500,000	$\frac{1}{8}$,,
(*f*)	For any excess over $500,000 ...	$\frac{1}{16}$,,

Exception: Where the Public Trustee lends money from one trust estate to another trust estate a nominal fee of $10 shall be charged, one-half being payable by each trust estate.

2. In other cases—half the above rates.

III.—INCOME FEES: UPON THE ANNUAL INCOME OF THE TRUST PROPERTY.

1. Income arising from Government stock, shares and debentures in Public Companies and other like securities—a fee of 2 per cent. of the amount collected up to the first $20,000 and of 1 per cent. of any excess over $20,000.

2. Income arising from any other assets—a fee of not less than 2 per cent. or more than 5 per cent. of the amount collected;

Provided that where any income is collected by the person entitled or is paid to him or to his bank without any intervention on the part of the Public Trustee, the Public Trustee may remit the whole or any part of the fee payable hereunder.

IV.—AUDIT FEES.

Under section 14 of the Enactment—such fees as the Chief Secretary may in any particular case direct, regard being had to the time and trouble involved, the value of the estate and the other circumstances of the case.

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Taxes, Duties, Fees, etc.

POLICE.

THE MINOR OFFENCES ENACTMENT, 1920.

F. E. 25, 20.

Pedlars and Hawkers Licences:

The fees payable for licences shall be paid in stamps and shall be—

	$ c.
(*a*) For a hawker and pedlar by land for every six months or part of six months	6 00
(*b*) For a hawker and pedlar by water for every six months or part of six months in respect of each half koyan carrying capacity of each boat or raft used in the business	5 00

G. 2499, 21-4-22.

All licences shall expire on the 30th day of June and the 31st day of December in each year.

Procession and Music Licences:

	$ c.
For every religious and other procession consisting of over 500 people, for 12 hours or less, with music...	25 00
For every such procession consisting of over 500 people, for 12 hours or less, without music	10 00
For every such procession of over 100 persons, but less than 500, with music	10 00
For every such procession of over 100 persons, but less than 500, without music	5 00
For every other procession or assembly except funerals, for 12 hours or less, with or without music	2 00
Music licence (12 hours or less)	2 00

G. 2500, 21-4-22.

Pound Fees:

For every goat or sheep	1 00
For every pig, horse or pony	2 00
For cattle, per head	3 00
For cattle straying and injuring trees of economic value or crops, per head	4 00
For feeding any animal detained in a public pound, per head per diem	20

G. 7418, 13-11-25.

Detention for a period greater than 12 hours but less than 24 hours shall be reckoned as one day.

No charge will be made for feeding if the period of detention does not exceed 12 hours.

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Police.

THE EXPLOSIVES ENACTMENT, 1904.

Pk. E. 6, 04.
S. E. 6, 04.
N.S. E. 5, 04.
Pg. E. 4, 04.
G. 3087, 1-6-23.

	$	c.
1. For every licence for a hulk or floating magazine for explosives, yearly	200	00
2. For every licence for a store or magazine for explosives, of capacity exceeding 640 c. ft., yearly	25	00
3. For every licence for a store or magazine for explosives, of capacity not exceeding 640 c. ft., yearly	15	00

N.B.—Licence for a store or magazine for explosives shall be for any period in months. Rule 8.

	$	c.
4. For every licence for a shop to store and deal in explosives, maximum stock 3,000 rounds of ammunition, 3,000 percussion caps and 20 lbs. avoirdupois of gunpowder, yearly	10	00
5. For every licence for a shop to store and deal in explosives, maximum stock any approved amount in excess of the quantity stated in 4, yearly	100	00
6. For every licence for a shop to store and deal in fireworks only, yearly	10	00
7. For every permit to import, export or remove explosives	1	00
8. ,, licence to store explosives temporarily under rule 17	1	00
9. For every permit to purchase, sell or possess explosives	1	00

Provided that no fee shall be leviable in respect of any permit to purchase or possess G. 8432, 1-12-33.

(*a*) .310 ammunition issued to a member of any registered or exempted ladies' rifle club or association;

(*b*) ammunition issued to Their Highnesses the Sultans of Perak, Selangor and Pahang and the Yang-di-pertuan Besar of Negri Sembilan;

(*c*) .22 ammunition for use by any recognised Cadet Corps;

(*d*) .303. .455 and .22 ammunition for use by the Federated Malay States Volunteer Force Rifle Association and its branches.

For every licence to manufacture gunpowder or fireworks ...	25	00	G. 2977, 24-4-31.
Fee for a new licence to import explosives under rule 81 (Death or Bankruptcy of Licensee)	1	00	
Fee for duplicate licence under rule 82		50	
Fee for every licence for the manufacture and storage of matches in premises licensed by the Licensing Officer under rule 5 (to be paid in stamps affixed to the counterfoil of each licence) per annum	50	00	G. 2583, 17-4-24.

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Taxes, Duties, Fees, etc.

Scale of Charges for Explosives Stored in Government Magazines.

S. G. 496, 07.

Dynamite, gelignite or any nitro-glycerine composition: 5 cents per month for each case or part of a case; or

$20 per annum for general storage of not more than 50 cases, to remain in the magazine unused in any one month. Any deposited and unused above 50 to be charged at 10 cents per case or part of a case;

Detonators or any fulminate of mercury explosives: 5 cents per month for every 10 boxes or part of 10 boxes;

Fuse: 5 cents per month for every 250 coils or part of 250 coils;

Gunpowder: 5 cents per month for every 50 lbs. or part of 50 lbs.; or

$20 per annum for general storage of above, allowing not more than 600 boxes of detonators, 1,000 coils of fuse or 1,000 lbs. of gunpowder, to remain in the magazines unused for one month. Any quantities above these figures remaining unused in any one month to be charged 10 cents for each 10 boxes of detonators, each 250 coils of fuse and each 50 lbs. of gunpowder, respectively.

The Places of Public Amusement Enactment, 1913.

F. E. 24, 13. Section 3 (ii).

	$	c.
Licence for every three months or part thereof	3	00

Perak and Negri Sembilan.

Pk. G. 1727, 14.

1. Shooting gallery licence for every three months or part thereof	30	00
2. Billiard saloon licence for every three months or part thereof	15	00
3. Dart throwing gallery licence for every three months or part thereof	15	00

N.S. G. 435, 14.

G. 2502, 21-4-22.

Selangor and Pahang.

G. 350, 21-1-33.

G. 3693, 19-5-33.

The fees for places licensed shall be:

Billiards	$15 for every period of three months and part thereof
Shooting Galleries	$30 „ „ „
Each other game to which the provisions of the Enactment have been applied	$ 1 a month or part thereof

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POLICE.

THE BIRTHS AND DEATHS REGISTRATION ENACTMENT, 1920. F. E. 13, 20.

	$ c.	
For a certified extract from register or post registration book of a birth or death	1 00	G. 4383, 22-7-22.
Exemption.—In the case of the death of a contributor or of the wife of a contributor or in the case of the birth or death of the child of a contributor under "The Widows and Orphans Pension Enactment, 1915," when such extract is required for the purposes of the said Enactment.		G. 8408, 28-12-23.
For a search in register or post registration book of births and deaths	1 00	
For late registration (under section 14)	1 00	

THE PASSPORT ENACTMENT, 1920. F. E. 7, 20.

Passports are not available beyond five years from the date of issue. They may be renewed for any period from one to five years from the date of expiration provided that in no case shall the validity of a passport be extended beyond ten years from the original date of issue. On the expiration of that period or, if any time the space provided for *visas* is covered and the holder of a passport wishes to travel to countries for which fresh *visas* are required a new passport must be taken out. G. 536, 16-1-31.

The following fees shall be charged in connection with the issue and renewal of passports: G. 5350, 28-7-33.

	$ c.	
British passport	8 00	
Renewal of British passport	2 00	per year.
Endorsement of British passport	1 00	
British emergency certificate	3 00	
Certificate of identity	3 00	
Certificate of identity known as Nansen certificate	5 00	
Identity and travelling document	4 00	
Identity and travelling document (authorised to return to the Federated Malay States)	4 25	
Palestinian passport	8 00	
Renewal of Palestinian passport	2 00	per year.
Endorsement of Palestinian passport ...	1 00	
Extension of re-entry permits for aliens returning to Australia	1 00	per year. G. 8997, 15-12-33.

Provided that no fees shall be charged for the issue, renewal or endorsement of passports to officers in the service of the Government of the Federated Malay States or of any of them, or to the wives or children of such officers, or to the *waris negri* of any of the Federated or Unfederated Malay States or to the wives or children of such *waris negri*.

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Taxes, Duties, Fees, etc.

The following fees shall be charged for *visas* of passports:

Ordinary *visa* $5; Transit *visa* cents 50; except in the case of the under-mentioned States, whose subjects shall be charged as follows:

Countries.	Ordinary *visa*.	Transit *visa*.	Remarks.
	$ c.	$ c.	
Afghanistan ...	Gratis	Gratis	
Argentine	8 50	...	No transit *visa* is given
Bolivia	4 25	4 25	
Brazil	4 40	4 40	Valid for a single journey only
Bulgaria	6 00	6 00	" " "
Chile	8 00	8 00	
Costa Rica ...	6 00	0 50	
Dominican Republic	5 00	...	No transit *visa* is given
Ecuador	13 00	13 00	
Hungary	10 00 3 50	2 00 ...	Valid for a single journey only
Liberia	11 00	11 00	
Palestine	Gratis	Gratis	
Panama	8 50	8 50	" " "
Persia	5 00	0 50	" " "
Peru	8 50	8 50	
Poland	10 00	1 00	
Portugal	8 50	8 50	
Roumania	5 00	0 50	Transit *visa* valid for single journey only and available only for sixty days from date of issue
Russia (holders of Soviet passports)	5 00	0 50	Valid for a single journey only
Turkey	10 00	2 50	
United States of America... ...	20 00	2 00	
Venezuela	5 00	5 00	" " "
Yugo-Slavia— Serbs ... ... Croats ... ... Slovenes... ...	10 00	0 50	

G. 7855, 3-11-33.

Notes.—1. Except as otherwise stated British *visas* are valid for all journeys for a period of twelve months from the date of the grant thereof, provided that in the case of the transit *visa* the period of its validity cannot exceed that of the *visa* of destination.

2. The above fees also apply to *visas* granted for entry into Egypt, Irak, Aden Protectorate, Hadramout, Bahrein, Koweit, Muscat and Oman, and the Trucial Sheikhdoms: provided that in the case of nationals of those States with which His Majesty's Government in the United Kingdom have agreements for the mutual abolition of *visas*, standard fees of $5 and 50 cents for ordinary and transit *visas* respectively will be levied. British subjects also require *visas* for Egypt, Irak, Aden Protectorate, Hadramout, Bahrein, Koweit,

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Muscat and Oman, and the Trucial Sheikhdoms: no fee is charged for this service in the case of Egypt but in the case of Irak, Aden Protectorate, Hadramout, Bahrein, Koweit, Muscat and Oman, and the Trucial Sheikhdoms the standard fee of $5 and 50 cents for ordinary and transit *visas* respectively will be levied.

3. Under instructions received from time to time from the Secretary of State for the Colonies, certain nationals are exempted from the necessity of obtaining *visas* for entry into certain British Territories, but all aliens still require *visas* for entry into India (including the Native States and Aden), Palestine, Transjordan, the Aden Protectorate, the Hadramout, the Persian Gulf States and the Mandated Territories of New Guinea and Nauru.

4. Nationals of the following countries do not require a *visa* for entry into the Federated Malay States:

Austria	Netherlands
Czecho-Slovakia	Norway
Denmark	† Siam
* France	Spain
Germany	Sweden
Iceland	Switzerland
Liechtenstein	

G. 6116/26.—Fee for each pilgrim pass to the Hejaz (to be paid by means of stamps), $1.

C.S.O.G. 3131/22.—Fee for each emergency certificate of nationality, $2.

THE QUARANTINE AND PREVENTION OF DISEASE ENACTMENT, 1903.

REGISTRATION OF DOGS:	$ c.	
Dogs... ... ... per annum ...	3 00	
Bitches ... ... „ ...	5 00	*G.* 9063, 15-12-33.
Packs not exceeding eight couples ... „ ...	20 00	*G.* 8, 6-1-33.

Provided that any applicant for a licence

(*a*) who is a Sakai, or *G.* 2023, 11-3-32.

(*b*) who satisfies the Licensing Officer that he is *G.* 8, 6-1-33.

(i) a vegetable grower occupying land under a temporary occupation licence, or

(ii) an agriculturalist in occupation of not more than five acres of land

may be granted a licence for one male dog only at a reduced fee of $1.

Registration of change of ownership	50 cents	*G.* 467, 19.
Fee for a fresh metal number if original number is lost or defaced	50 „	*G.* 580, 10. *G.* 486, 10.

* Except native of French Protectorates and of Territories administered under Mandate by the French Government.

† Only on a direct journey from Siam by land, sea or air.

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Whenever the owner of any dog shall have been convicted of a breach of the provisions of rule 84 in respect of such dog, the registration fee for the current year for such dog shall be four times the fee charged under sub-section (i) of this rule, and one-half of such increased fee, if paid, shall be paid to the person, if any, upon whose information the conviction was obtained. G. 9045, 20-12-29. Rule 85 (iii).

THE SECOND-HAND DEALERS ENACTMENT, 1926. F. E. 14, 26.

1. The following fees shall be chargeable and shall be payable in stamps to be affixed to the counterfoil of the licence: G. 2040, 1-4-27.

(*a*) For exemption from the conditions of this Enactment under section 4	$ 6	per annum
(*b*) For a licence to carry on the business of a second-hand dealer		
(i) If in the form in the second schedule ...	12	,,
(ii) If in the form in the fourth schedule ...	6	,,
(*c*) For the transfer of a licence ...	1	,,

Licence issued under this Enactment shall expire on the 31st day of December in the year in which it is issued.

THE WEIGHTS AND MEASURES ENACTMENT, 1921. F. E. 16, 21.

LICENCE AND FEES.—

Fees for testing instruments, weights and measures shall be paid to the Inspector at the time of issue of the certificate of verification, according to the following scale: G. 4928, 11-8-22.

(*a*) Instruments not exceeding 28 lbs. capacity:		
Each instrument for weighing ...	25	cents
Each weight	5	,,
(*b*) Instruments exceeding 28 lbs. capacity:		
Each instrument for weighing not more than one pikul	50	,,
Each instrument for weighing more than one pikul	25	cents for each pikul of capacity up to a maximum fee of $5
Each weight representing more than 28 lbs.	10	cents
(*c*) Measures of capacity:		
Each	10	,,

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The Inspector shall on request visit the premises of any owner of an instrument for weighing or measure of capacity which cannot conveniently be taken to his office, in which case he shall charge double the fees above specified; provided that in the case of measures of capacity situated on premises outside a radius of 5 miles from the Inspector's headquarters the fee shall be the sum of $5 in respect of all such measures on the premises tested at each visit, and if situated outside a radius of 20 miles the fee shall be the sum of $10. G. 4206, 4-6-32.

Certificates of verification shall be issued without fee. G. 4928, 11-8-22.

Licences shall be issued on payment of the following fees:

(*a*) For licence to make, repair and sell weights, measures and instruments for weighing ... ... $30 per annum

(*b*) For licence to sell weights, measures and instruments for weighing ... 12 ,,

Such licences shall expire on the 31st December next following the date of issue.

Where a licence is issued after the 31st January in any year the fee shall be reduced by $2.50 or $1 as the case may be for each complete month that has elapsed since the commencement of the year.

THE WILD ANIMALS AND BIRDS PROTECTION ENACTMENT, 1921. F. E. 16, 25.

Deer and Game Bird licences— G. 810, 10-2-26.

Such licences shall be in three classes as follows:

(*a*) Available for six head of deer of which not more than two may be doe sambur and for game birds ... ... Fee $15

(*b*) Available for three head of deer of which not more than two may be sambur, and not more than one may be doe sambur... ,, 5

(*c*) Available for game birds ... ... ,, 5

Licences in class (*a*) or (*b*) may be issued by Game Warden or by Chief Police Officer and licence in class (*c*) may be issued by Chief Police Officer or any Police Officer.

Every licence shall expire on the 31st day of December following the date of issue.

A head of deer wounded but not killed shall be considered a head for the purpose of licences mentioned above.

Only one licence in each case may be issued to the same person in any one season.

[For Big Game Licences, *see* page 139.]

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THE THEATRES ENACTMENT, 1910. F. E. 2, 10.

G. 1057, 30-1-31.

* The fees to be charged in respect of licences shall be as follows:

A.—For cinematographic exhibitions, by whomsoever carried on in any theatre, room, booth, tent or other enclosed place for admission to which an entrance fee is or might be charged:

	$ c.
(i) If the theatre, room, booth, tent or other enclosure has seating accommodation for less than 200 persons, for each performance	2 00
(ii) If it has seating accommodation for 200 persons or more but not 300, for each performance ...	3 00
(iii) If it has seating accommodation for 300 persons or more but not 400, for each performance ...	4 00
(iv) If it has seating accommodation for 400 persons or more, for each performance	5 00

For any second or subsequent performance held on the same day half the above fees will be charged.

A. (1)—For circuses, by whomsoever carried on, and for other theatrical performances carried on by persons not being Malays, Chinese or Tamils in any theatre, room, booth, tent or other enclosed place for admission to which an entrance fee is or might be charged:

	$ c.
(i) If the theatre, room, booth, tent or other enclosure is in the opinion of the Licensing Officer capable of holding 400 persons or more at a time, for each performance	2 00
(ii) If capable of holding 200 persons or more but not 400, for each performance	1 50
(iii) If not capable of holding 200 persons, for each performance	1 00

B.—For theatrical performances, other than those referred to in paragraph A (1) hereof, carried on in any theatre, room, booth, tent or other enclosed place for admission to which an entrance fee is or might be charged:

	$ c.
(i) If the theatre, room, booth, tent or other enclosure is in the opinion of the Licensing Officer capable of holding 400 persons or more at a time, for each performance	1 00
(ii) If capable of holding 200 persons or more but not 400, for each performance	75
(iii) If not capable of holding 200 persons, for each performance	50
C.—For theatrical performances carried on in any unenclosed place, for each performance	50

Provided that if any performance shall continue after midnight double the above fees shall be charged.

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* These fees are for performances. The theatre itself must be licensed under Sanitary Board Enactment, *see* page 217.

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Police.

THE ARMS ENACTMENT, 1915. F E. 13, 15.

Licences and Permits for Arms (to expire on the 30th June next following the date of issue).	$ c.	G 2293, 28-3-29.
Fire-arm licences, for each arm	5 00	
Air-gun licences, for each arm	2 00	
Permits to carry		
(*a*) for each fire-arm	5 00	
(*b*) for each air-gun	2 00	
For any number of arms the property of a theatrical or circus company which arms are to be *bona fide* used in the performances to be given by such company ...	1 00	
For a licence to purchase or obtain transfer of arms ...	1 00	
„ import arms	50	
„ export „	50	
„ manufacture or deal in arms, per annum	100 00	
„ repair arms, per annum	20 00	

Provided that

(*a*) the fee to be charged for firearm licences for smooth bore-shot guns for the protection of agricultural produce by cultivators on their own land and permits to carry the same shall be for each arm ... 2 00

(*b*) the fee to be charged for any annual licence which is issued between the 1st of January and the 30th of June of the same year shall be only half of the annual fee.

Permits and licences for firearms in the possession of Government officers issued ... ... Free — C.S.O. 6934, 12.

Licence or permit issued in respect of any .310 bore rifle which is *bona fide* the property of "The Selangor Ladies' Rifle Club", "The Kinta Ladies' Rifle Association" and "Perak Ladies' Rifle Association" or of any member of any such clubs ... ... Free — G. 5977, 6-10-22. G. 2587, 8-4-32.

Licence or permit issued in respect of any .22 or .303 bore rifles, .455 revolver or .455 automatic pistol which is *bona fide* the property of the Federated Malay States Volunteer Force Rifle Association or of any member of such association ... ... Free — G. 8401, 1-12-33.

Licence or permit issued in respect of any .22 bore rifle, .22 bore revolver or .22 bore automatic pistol which is *bona fide* the property of any Federated Malay States Police Officer and which is kept and used for target practice on Federated Malay States Police Miniature Rifle Ranges ... ... Free

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Licence issued in respect of any service revolver or automatic pistol privately owned by any officer of the Malay States Volunteer Regiment or by any officer of the Federated Malay States Police, provided such revolver or automatic pistol though privately owned forms part of the regular equipment of such officer ... Free — G. 6157, 13-9-29.

Licence issued in respect of any service revolver or automatic pistol privately owned by any officer of the Malayan Volunteer Infantry, Federated Malay States, provided such revolver or automatic pistol though privately owned forms part of the regular equipment of such officer ... ... Free — G. 339, 17-1-30.

Chief Police Officer may require a deposit of $50 before issuing a licence for a pistol (revolver) returnable one month after expiration of licence. [Section 5 (iv).]

Interest allowed by Bank on deposits shall be payable to depositor.

Exemption.—

PERAK.

The property of Mr. A. S. Vernay— — G. 8826, 31-12-31.

.465 Double Barrel Rifle No. 30376 by Holland and Holland;
.375 Express Rifle Holland No. 28422;
.30 Magazine Rifle No. 129 by Holland and Holland;
.240 No. 1018 Magnum Mauser by Holland and Holland;
12 Bore Double Barrel Shot Gun No. 1721 by Atkin.

The property of Major G. S. Rowley—

.470 Double Barrel Rifle No. 15169 by Lang;
.350 Magazine Rifle No. 3812 by Rigby;
12 Bore Double Barrel Shot Gun No. 1073 by Churchill.

The property of Capt. F. A. B. Holloway—

.455 Colt Pistol No. 3947;
.360 Webley Pistol No. 63593.

SELANGOR.

One D.B.B.L. 8-bore Gun No. 13768
One D.B.B.L. 12-bore Gun No. 57320
} Now in the possession of Mr. E. Seimund, Game Warden, Selangor — G. 38, 2-1-32.

One Mannlicher Schonauer Rifle Cal .355
One S.B. Rifle Cal .405
} Now in the possession of Mr. C. E. Jackson, Deputy Game Warden, Selangor — G. 6986, 23-9-32.

No fee shall be charged for any licence or permit issued in respect of all arms carried by — G. 8397, 21-10 30.

(*a*) officers of the Customs Department in pursuance of instructions issued to them by the Commissioner, Trade and Customs, Federated Malay States;

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(*b*) (i) officers of the Geological Survey Department, Federated Malay States, and G. 8397, 21-10-30.

(ii) field officers of the Topographical Branch of the Survey Department, Federated Malay States and Straits Settlements,

on certificates issued to them by the Director of Geological Survey and the Surveyor-General, respectively, that it is necessary for them to carry arms while in the performance of their duties.

THE POLICE FORCE ENACTMENT, 1923. F. E. 27, 23.

Section 38.—All pay and allowances forfeited and such portion of sums paid for extra or special service of members of the Police Force or extra constables as the Commissioner may think fit shall be paid to the "Police Reward Fund."

Section 44.—Moveable property of intestates under $500 may be administered by the Chief Police Officer.

If the property is not claimed within one month, it may be sold and the proceeds if not over $25 shall be paid to the Police Reward Fund and if over, shall be paid into the Treasury.

POLICE ESCORT CHARGES.—

Guards, watchmen and escorts will be charged for at the following rates per diem (a continuous period of 8 hours): A.G.O. 682, 25. C.P. 36, 21.

	$ c.
For each constable	1 50
,, subordinate police officer	2 00
,, Inspector or Sub-Inspector	10 00

If the period for which the police are engaged does not exceed 4 hours half the above rates will be charged. If the period exceeds 8 hours but does not exceed 12, 1½ days' fees will be charged. If the period exceeds 12 hours but not 16, 2 days' fees will be charged.

Fees are not chargeable to Government departments for escorts: permanent Chandu guards must be paid for.

All sums received for permanent guards must be paid into revenue. One half of fees for occasional duties will be credited to the Police Reward Fund and the other half to revenue.

Permanent guards may not be granted except with the approval of the Commissioner of Police in each case.

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Taxes, Duties, Fees, etc.

No charge need be made for the supervising subordinate Police Officer if he combines the supervision with that of a Police guard, beat or post: in the event of subordinate Police Officers combining the supervision with that of other private guards the fee in such cases will be apportioned among all the private guards so supervised.

Police Guards to Banks.— C.S.O.G. 5557, 21.

	$	c.	
(*a*) Week-days (two reliefs)	3	00	per diem
(*b*) Saturdays, Sundays and public holidays (three reliefs)	4	50	„

Scale of Allowances to Witnesses.

The following is the authorised scale of allowances to witnesses for the prosecution or the defence in criminal cases in which the prosecution is conducted by the Deputy Public Prosecutor or Police (to take effect from 1st January, 1932): G. 8499, 4-12-31.

Column II gives allowances payable when attendance necessitates absence from home for night.

Class of witnesses.	Allowances.	
	Column I.	Column II.
	Per diem.	Per diem.
1. Coolies, carters, messengers, domestic servants, hawkers, sailors, kampong Malays, vegetable gardeners, etc.	80 cents	$1.20
2. Landowners or lessees on a small scale other than those mentioned in (1) ... ... Mine owners, lessees or advancers on a small scale, clerks, small shop-keepers and traders ...	$1.50	$3.00
3. Merchants, traders, shop-keepers, miners, landowners or lessees, etc., on a large scale	$3 to 7	$5 to 9
4. Europeans and Eurasians (according to station in life)	$4 to 7	$6 to 10
5. Females (Asiatic and Europeans)	75 cents to $2.50	$1 to 14

2. There will also be allowable to such persons such travelling expenses as they may declare they have actually incurred and paid and as the Police Officer in the charge of the case may certify to be fair and reasonable.

When a witness uses his own motor car, and it is desirable or reasonable having regard to all the circumstances that he should do so, mileage at 20 cents a mile may be paid. Witnesses in classes 1 and 2 will be allowed 3rd and 2nd class railway fares, respectively; witnesses in classes 3 and 4 will be allowed 1st class. Females will be allowed travelling expenses according to their station in life.

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3. A journey between two places is considered for the purpose of calculating travelling expenses or mileage, as performed by the shortest practicable route, or by the cheapest of such routes as may be equally short. The shortest route is that by which the traveller can most speedily reach his destination by the ordinary modes of travelling. If a person travels by a route which is not the shortest, but which is cheaper than the shortest, his expenses will be calculated as those of the route by which he actually travelled.

4. The above scale does not apply to Government officers. All Government officers (including policemen, kathis, school masters and railway officials) are to be paid travelling allowances in accordance with General Orders. When a Government officer loses his Government pay by reason of his having to attend Court as a witness, he may be paid according to the above scale.

5. Any witness being a Doctor, Banker, Engineer, Surveyor, Architect, Accountant or other professional man, may be paid, on the certificate of a Registrar or of a Magistrate, for attending to give evidence in his professional capacity but not otherwise, a fee, in addition to any other compensation or expenses payable to him under these rules, which shall not exceed $10 in respect of evidence given in the Court of a Magistrate nor $20 in respect of evidence given in the Supreme Court. This rule does not apply to Government officers.

Provided that nothing in these rules contained shall be construed to prevent the Public Prosecutor in any case from making a contract with any expert to give evidence which may require previous attainment work, study, research or preparation on his part.

6. Regard should be had to the amount of time during which a witness was giving evidence or was obliged to attend Court, or was compelled to travel, and was therefore absent from his ordinary occupations, in calculating the fees and allowances payable between the limits fixed.

THE LICENSING OF GOLDSMITHS ENACTMENT, 1922. Pg. E. 3, 22.

	$	c.
Fee for each licence	5	00
Deposit „	50	00

G. 3, 12-1-23.

Licences may be issued in Kuala Lipis district by the Chief Police Officer and other districts of the State by the District Officer.

Every such licence shall expire on the 31st day of December.

THE CINEMATOGRAPH FILMS (CONTROL) ENACTMENT, 1927. F. E. 3, 27.

Fee for the inspection of any cinematograph film produced in any of the Malay States or in the Straits Settlements, which has not already been inspected by the Official Censor at Singapore, shall be 60 cents for every 100 feet or part of 100 feet of film. G. 726, 31-1-30.

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Taxes, Duties, Fees, etc.

AGRICULTURAL DEPARTMENT.

The following fees are payable for Chemical Investigations and Analyses carried out by Government Chemists: G. 7103, 23-12-27.

MINIMUM FEES TO BE CHARGED FOR ANALYSES.	Fees. $ c.
1. Alcoholic Liquors.—	
Alcohol	10 00
Extract	10 00
Acidity	10 00
Esters	15 00
Higher alcohols	25 00
Complete analysis	50 00
2. Anti-Coagulants.—	
Ammonia	10 00
Sodium bisulphite	15 00
Sodium sulphite	15 00
Formalin	15 00
3. Ash.—	
Estimation of	10 00
4. Butter.—	
Water only	10 00
Complete analysis	50 00
5. Cement for Specification	50 00
6. Coagulants.—	
Acids	10 00
Alum	20 00
Sodium silico fluoride	25 00
7. Coal and Coke.—	
Calorific value	25 00
Proximate analysis including sulphur	25 00
Sulphur only	10 00
8. Coffee.—	
Estimation of chicory	10 00
9. Cutch or other Tanning Materials	25 00
10. Essential Oils.—	
Physical constants and determination of one special constituent	50 00
11. Fertilizers and Feeding Stuff.—	
Nitrogen	15 00
Potash (K_2O)	20 00
Phosphate (P_2O_5)	20 00
Fertilizer, complete analysis	60 00
Feeding stuff, complete analysis	60 00
12. Fibres.—	
Chemical examination (cross and bevan)	50 00
Tensile strength	25 00

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	$ c.	
13. FRUITS AND FRUIT PRODUCTS.—		
Specific gravity		G. 7103, 23-12-27.
Acidity, alcohol, sugars, total and invert and extract	50 00	
14. FUELS.—		
Gas or fuel oil, flash point...	15 00	
Calorific value	25 00	
15. GAS.—		
Producer gas	25 00	
Coal gas	25 00	
16. GUTTA PERCHA.—		
Moisture	10 00	
Purity	25 00	
17. INVESTIGATIONS NOT SPECIALLY ENUMERATED.—		
The following fees will, as a general rule, be charged:		
(*a*) Quantitative analysis, each constituent ...	10 00	
(*b*) Qualitative analysis, each constituent ...	5 00	
18. JELUTONG.—		G. 592, 15-1-32.
Sampling of consignment and determination of moisture (eight blocks)	20 00	
Additional samples in excess of eight, determination of moisture, per sample	1 00	
Determination of moisture:		
Four samples or less, per sample	2 00	
Five to eight samples, per sample...	1 50	
Additional samples in excess of eight, per sample	1 00	
19. LARD.—		G. 7103, 23-12-27.
Complete analysis	50 00	
20. LEGAL PROCEEDINGS.—		
Attendance in Court for delivery of expert evidence per appearance (minimum charge)	50 00	
21. MARGARINE.—		
Vide butter.		
22. MILK.—		
Specific gravity, total solids and fat	15 00	
23. MILK—CONDENSED SWEETENED MILK.—		
Full report, not including colouring matter and preservatives	25 00	
24. MINERAL ASSAYS.—		
Gold and silver, each sample	25 00	
Lead and silver together	25 00	
25. MOISTURE.—		
Estimation of	10 00	

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G. 7103, 23-12-27.

	$ c.
26. MOISTURE AND ASH.—	
Estimation of	15 00
27. MORPHINE.—	
Quantitative estimation of, in opium, chandu, morphiated pills or solution, each sample ...	15 00
28. OILS AND FATS AND OIL-BEARING MATERIALS.—	
Moisture	10 00
Free fatty acids	10 00
Estimation of oil	15 00
Physical constants, *vide* essential oils.	
29. PETROLEUM.—Inspection, examination and testing of petroleum in cases:	
For the first 5,000 cases or under...	15 00
For every additional 5,000 cases or under when the additional cases are 1,000 or more in number	10 00
Petroleum in tanks:	
For one or two tanks only	25 00
For more than two tanks:	
For the first tank	15 00
For each additional tank	10 00
30. PITCH.—	
Volatile matter and free carbon	25 00
31. PRESERVATIVES.—	
Estimation of known preservative...	20 00
Identification of preservative	20 00
32. RUBBER, RAW.—	
Proteins, resins, estimation of impurities, moisture	50 00
33. SEWAGE EFFLUENTS.—	
Vide water and sewage.	
34. SOILS.—	
Mechanical analysis...	25 00
Chemical analysis	50 00
35. SPECIFIC GRAVITY	10 00
36. SPIRITS.—Methylation or certifying the same to be methylated:	
(*a*) When contained in drums of approximately 144 gallons each:	
Up to six drums, each drum	4 00
Over six drums, each additional drum ...	3 00
(*b*) When contained in other receptacles:	
For every 36 gallons or part thereof ...	1 00
(This does not include the charge for substance used.)	
37. STANDARDISATION OF INSTRUMENTS, ETC.	10 00

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Agriculture.

	$	c.	
38. Sugars and Starches.—			G. 7103, 23-12-27.
Microscopical examination	10	00	
Polarization	10	00	
Complete analysis	30	00	
39. Tank Air.—			
For each inspection of	50	00	
40. Tanning Materials.—			
Vide cutch.			
41. Tar (Crude).—			
For Road Board Specification: Specific gravity, fractionation, tar acids, ammonia, free carbon...	60	00	
Refined.—			
Specific gravity, fractionation, tar acids, ammonia, free carbon	50	00	
42. Tin.—			
Each sample...	20	00	
43. Tuba Root.—			
Moisture	20	00	
Ether extract	15	00	
44. Toxicological Examination.—			
(Minimum charge)	50	00	
45. Urine.—			
Sugar only, albumen only, etc., single determination	10	00	
46. Water and Sewage.—			
Estimation of total solids, chlorine, ammoniacal and albuminoid nitrogen, oxidized nitrogen, nitrites oxygen, absorbed, colour, turbidity, estimation of hardness	25	00	
Including quantitative analysis of total solids ...	100	00	
Solids, determination of any one constituent ...	10	00	
Water for boiler purposes (total solids, chlorine and hardness)	20	00	
Sewage effluent (chemical analysis	30	00	
47. Oil Palm Products.—			G. 8788, 18-12-31.
Palm oil (moisture, matter in suspension) ...	2	50	G. 7505, 23-10-31.
Four samples or more, per sample...	1	50	
Palm oil (acidity only)	2	50	
Four samples or more, per sample	1	50	
Oil palm pericarp residue (oil content)	7	50	
Palm kernels (oil content)	7	50	

Fees may be reduced if more than one sample is forwarded at the same time, or if regular work is received from one source. In cases of exceptional difficulty, information as to fees, which will depend on the amount of work and time involved can be obtained on application.

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AGRICULTURE.

	$	c.	
38. SUGARS AND STARCHES.—			G. 7103, 23-12-27.
Microscopical examination	10	00	
Polarization	10	00	
Complete analysis	30	00	
39. TANK AIR.—			
For each inspection of	50	00	
40. TANNING MATERIALS.—			
Vide cutch.			
41. TAR (CRUDE).—			
For Road Board Specification: Specific gravity, fractionation, tar acids, ammonia, free carbon...	60	00	
REFINED.—			
Specific gravity, fractionation, tar acids, ammonia, free carbon	50	00	
42. TIN.—			
Each sample...	20	00	
43. TUBA ROOT.—			
Moisture	20	00	
Ether extract	15	00	
44. TOXICOLOGICAL EXAMINATION.—			
(Minimum charge)	50	00	
45. URINE.—			
Sugar only, albumen only, etc., single determination	10	00	
46. WATER AND SEWAGE.—			
Estimation of total solids, chlorine, ammoniacal and albuminoid nitrogen, oxidized nitrogen, nitrites oxygen, absorbed, colour, turbidity, estimation of hardness	25	00	
Including quantitative analysis of total solids ...	100	00	
Solids, determination of any one constituent ...	10	00	
Water for boiler purposes (total solids, chlorine and hardness)	20	00	
Sewage effluent (chemical analysis	30	00	
47. OIL PALM PRODUCTS.—			G. 8788, 18-12-31.
Palm oil (moisture, matter in suspension) ...	2	50	G. 7505, 23-10-31.
Four samples or more, per sample...	1	50	
Palm oil (acidity only)	2	50	
Four samples or more, per sample	1	50	
Oil palm pericarp residue (oil content)	7	50	
Palm kernels (oil content)	7	50	

Fees may be reduced if more than one sample is forwarded at the same time, or if regular work is received from one source. In cases of exceptional difficulty, information as to fees, which will depend on the amount of work and time involved can be obtained on application.

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Taxes, Duties, Fees, Etc.

SECRETARIAT.

THE APPRAISERS ENACTMENT, 1907.

Per year. Pk. E. 22, 07. S. E. 19, 07. N.S. E. 17, 07. Pg. E. 16, 07.

	$ c.
1. First-class licence to value or appraise any estate or land or any immovable property or movable property of whatsoever description or any interest therein—fee for one year or part thereof	10 00
2. Second-class licence to value any property or interest as above other than any estate, land or immovable property, or any interest therein, when the area of such estate, land or immovable property exceeds 100 acres—fee for one year or part thereof	5 00

THE AUCTION SALES ENACTMENT, 1929.

F. E. 2, 29. Section 3 (i).

	$ c.
Fee for an Auctioneer's licence which shall expire on the 31st day of December of the year in which it is issued	10 00

1. When any property, movable or immovable, is sold by order of Court or under section 530, sub-section (i), of the Civil Procedure Code by public auction through a licensed auctioneer such auctioneer shall be entitled to charge and be allowed a commission to be taxed by the Registrar or Assistant Registrar of the Court or Magistrate, as the case may be, according to the following scale, provided that the Court ordering sale may in its discretion approve any special rate of remuneration either higher or lower than that provided in the scale : G. 8733, 2-12-32.

SALES OF MOVABLE PROPERTY.

Gross amount realised by sale for calculating percentage commission.	Percentage commission.
On the first $500	7 per centum
On the excess over $500 up to $1,000 ...	5 ,,
,, ,, $1,000 ,, $5,000 ...	3 ,,
,, ,, $5,000 ,, $10,000 ...	2 ,,
,, , $10,000	1 ,,

SALES OF IMMOVABLE PROPERTY.

Gross amount realised by sale for calculating percentage commission.	Percentage commission.
On the first $1,000	2 per centum
On the excess over $1,000 up to $10,000 ...	1 ,,
,, ,, $10,000 ,, $20,000 ...	$\frac{1}{2}$,,
,, ,, $20,000 ,, $60,000 ...	$\frac{1}{4}$,,
,, ,, $60,000	$\frac{1}{8}$,,

Provided that the maximum commission shall not exceed $1,000.

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2. In calculating the commission due under rule 1,

(*a*) all property belonging to one person sold by an auctioneer under any one order of Court shall be deemed to be the subject of one sale; provided that where in such case the property consists partly of movable and partly of immovable property the movable and immovable property respectively shall be deemed to be the subject of two separate sales,

(*b*) where property is sold subject to a charge the remuneration payable to the auctioneer shall be calculated on the actual purchase price realised by the auction, provided that in no case shall the fee be less than $25.

3. (i) The remuneration of the auctioneer shall not be assessed under rule 1 above, but shall be at the discretion of the taxing officer in the following cases:

(*a*) where the order for sale by public auction is cancelled or the sale is postponed by order of Court before the conclusion of the auction, and

(*b*) where at any auction the reserve price is not reached and in consequence no sale takes place,

provided that in either of the foregoing cases:

(*c*) the remuneration above referred to shall not include the out-of-pocket expenses chargeable under rule 4 below,

(*d*) the remuneration allowed by the taxing officer shall not usually exceed $50, except that if in the opinion of the taxing officer this maximum is inadequate having regard to the work done he may allow extra remuneration so that the total remuneration shall in no case exceed the sum of $100. And further provided that where at one sale, the reserve price on some lots is reached and the reserve price on the other lots is not reached, the remuneration payable to the auctioneer in the former case shall be ascertained under rule 1 above, and in the latter under this rule.

(ii) If at any time before the conclusion of an auction a sale by private treaty of the property is negotiated by the auctioneer and approved by the Court, the auctioneer shall receive a commission on the gross amount realised by such private sale as though it had been a sale by public auction.

4. The scales of commission allowed under rule 1 shall cover all remuneration or charges of the auctioneer other than actual out-of-pocket expenses reasonably and properly incurred by him, which shall be taxed by the proper officer of the Court and allowed in his discretion.

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Taxes, Duties, Fees, etc.

THE BANKRUPTCY ENACTMENT, 1912.

G. 4532, 5-7-29.

When a licensed auctioneer is employed by the Official Assignee to sell property by public auction the commission and charges of such auctioneer shall, in the absence of any special terms arranged by the Official Assignee, be taxed in accordance with the rules for taxation of auctioneers' commission and charges made by the Judges under section 13 of "The Auction Sales Enactment, 1929," *see* page 134.

[For fees under Bankruptcy Enactment, *see* page 99.]

THE BURIALS ENACTMENT, 1910.

F. E. 4, 10.

Burials.*—	Per year. $ c.	Section 6.
Fee for private burial or burning ground licence	500 00	F. E. 10/23.
Provided that the Resident may remit the aforesaid fee wholly or in part in the case of estate burial grounds.		
Fee for special permits in particular cases shall be such as the Resident considers reasonable in each case not to exceed	100 00	Section 2 (ii).
Public burial ground licence	Free	Section 5.
Fee for exhumation licence †	‡5 00	*G.* 3242, 30-7-20.
Searching register of burials in the presence of manager or caretaker	1 00	Section 19.
Certified copy of any entry if required	1 00	
Muhammadan Cemetery, Kuala Lumpur—fee for each burial, not to exceed	5 00	*G.* 30, 15-1-15.

[For cemetery fees, *see* page 198.]

THE NATURALIZATION ENACTMENT, 1904.

S. E. 22, 04. N.S. E. 21, 04. Pg. E. 14, 04.

Grant of privileges of naturalization, in addition to stamp fees	100 00	S. *G.* 554, 09. N.S. *G.* 382, 09. Pg. *G.* 153, 09.

THE AIR NAVIGATION ENACTMENT, 1929.

F. E. 29, 29.

Fees.—	$ c.	
(*a*) For the issue or renewal of a Federated Malay States certificate of airworthiness	1 00	*G.* 266, 13-1-32.
(*b*) For the issue or renewal of a private pilot's licence ...	2 00	
(*c*) For the validation of a licence granted by the duly competent authority in a foreign state to a navigator, engineer or pilot	2 00	
(*d*) For the issue of a duplicate certificate or licence of any kind when the original is lost	2 00	

Taiping Landing Ground.

Charge for the use of the Landing ground for passenger flights departing from and returning to the ground not exceeding $20, for a day or part of a day in respect of each aircraft using the ground. *G.* 5173, 15-7-32.

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* Fees collected by Land Offices in Perak, except fees for exhumation licences which are collected by the Secretariat. F.S.G. 605/28. Pk. 3058/28.

† All expenses in connection with the exhumation shall be paid by the person to whom the licence is issued.

‡ Fee may be remitted at discretion of Resident.

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SECRETARIAT.

THE PAWNBROKERS ENACTMENT, 1914. *

F. E. 10, 14.

Licences: at a rate to be fixed by the Resident with the approval of the Chief Secretary. †

THE PETROLEUM ENACTMENT, 1929.

F. E. 27, 29.

FEES FOR TESTS.

G. 2985, 25-4-30.

47. The fees hereunder specified shall be paid in respect of tests:

1. Petroleum contained in tins or drums—
   - (*a*) for one test $15
   - (*b*) for each test after the first 10
2. Petroleum in bulk—
   - (*a*) where only one test is made 25
   - (*b*) where more than one test is made for the first test 20
     for each test after the first 10
3. Petroleum residue—
   The same fees as in the case of petroleum.

FEES FOR LICENCES.

48. The fees hereunder specified shall be paid in respect of permits and licences: G. 5221, 18-7-30.

1. For landing dangerous petroleum—
   - (*a*) if the quantity does not exceed 200 gallons ... $1 G. 2985, 25-4-30.
   - (*b*) if the quantity exceeds 200 gallons—
     for every 200 gallons or part thereof 1

Provided that for landing permits issued on a Sunday or public holiday the fee under (*a*) and (*b*) shall be $1.10 G. 1833, 27-2-31

2. For storing non-dangerous petroleum—
   - (*a*) if the quantity does not exceed 400 gallons } 50 cents per mensem or $5 per annum
   - (*b*) if the quantity exceeds 400 gallons but does not exceed 2,000 gallons ... $1 p.m. or $10 p.a.
   - (*c*) if the quantity exceeds 2,000 gallons for 2,000 gallons 1 „ 10 „
     for every 10,000 gallons or part thereof in excess of such 2,000 gallons ... 1 „ 10 „
3. For storing dangerous petroleum—
   - (*a*) if the quantity does not exceed 70 gallons ... 1 „ 10 „
   - (*b*) if the quantity exceeds 70 gallons but does not exceed 500 gallons ... 2 „ 20 „

* Fee to be approved by the Resident and collected by Treasurers in Selangor, Negri Sembilan and Pahang, and by District Officers in Perak.

† Within Selangor, a minimum of $25 per mensem. G. 552-09.

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(*c*) if the quantity exceeds 500 gallons but does not exceed 2,000 gallons ...	$4 p.m. or $40 p.a.	
(*d*) if the quantity exceeds 2,000 gallons but does not exceed 50,000 gallons—		
for every 10,000 gallons or part thereof	5 „	50 „
(*e*) if the quantity exceeds 50,000 gallons—		
for 50,000 gallons	25 „	250 „
and for every additional 10,000 gallons or part thereof	1 „	10 „
4. For a tank barge or tank railway waggon ...		12 „
5. For a tank cart [in addition to the fee (if any) under the Motor Vehicles Enactment, 1928]—		
(*a*) if the capacity does not exceed 400 gallons		12 „
(*b*) if the capacity exceeds 400 gallons ...		24 „

Lessees of petroleum stores owned by Government are not exempt from payment of licence fees for storing therein petroleum or dangerous petroleum. C.S.O. 2763, 16. A.G.O. 2219, 16.

STORING NON-DANGEROUS PETROLEUM.— Section 12.

Not exceeding 40 gallons	No licence required
„ 160 „ if in a place which is 100 feet away from any house or building	„ „

STORING DANGEROUS PETROLEUM.— Section 13.

Not exceeding 8 gallons	No licence required
„ 32 „ if in a place which is 100 feet away from any house or building	„ „

NON-DANGEROUS AND DANGEROUS PETROLEUM.— Section 14.

Quantity.	Licensing authority.
Not exceeding 2,000 gallons in any one place	Chairman, Sanitary Board, and District Officer within their limits
Exceeding 2,000 gallons in any one place	The Resident

Licence for transport of dangerous petroleum or mixed cargo of dangerous and non-dangerous petroleum for any period not exceeding one year	$12

G 8999, 15-12-32. G. 9316, 20-12-33.

Every such licence shall expire not later than the 31st December next following the date of issue.

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Secretariat.

THE WILD ANIMALS AND BIRDS PROTECTION ENACTMENT, 1921. F. E. 16, 25.

Big Game Licence.—(Issued by Resident or Game Warden.)

Issued to persons resident in the Federated Malay States and Straits Settlements only—

	$ c.
(*a*) Available for four head of big game for a period of twelve months from the date of issue... Fee	100 00
(*b*) Available for one head of big game for a period of six months from the date of issue ... Fee	40 00

Issued only to persons not resident in the Federated Malay States or Straits Settlements—

	$ c.
(*c*) Available for four head of big game for a period of six months from the date of issue ... Fee	200 00
(*d*) Available for one head of big game for a period of one month from the date of issue ... Fee	80 00

N.B.—A head of big game wounded but not killed shall be considered a head for the purposes of licences mentioned above.

Rare Birds Licence.—(Issued by Resident.)	$ c.	
For every period of three months or part thereof ...	50 00	G. 1293, 24-2-22.

Deposit from $100 to $500 to be paid into Treasury in respect of big game or rare bird licences.

[For Deer and Game Bird Licences, *see* page 123.]

Official Buttons.

	Large size, per dozen. $ c.		Small size, per dozen. $ c.	
Perak, 1st Class	1 70	...	1 35	G. 2089, 11-3-32.
Do. 2nd Class	1 45	...	1 10	
Selangor, 1st Class	1 65	...	1 30	G. 4636, 19-8-27.
Do. 2nd Class	1 40	...	1 05	
Negri Sembilan, 1st Class	1 25	...	1 00	G. 5423, 21-8-25.
Do. 2nd Class	1 00	...	75	
Pahang ... 1st Class	1 55	...	1 20	G. 1905, 20-3-25.
Do. ... 2nd Class	...	...	1 00	

The Aliens Restriction Enactment, 1922.	$ c.	F. E. 12, 22.
Fee for exemption of change of name by aliens under section 5	90 00	G. 4364, 15-7-22.

but the Chief Secretary may remit the whole or any part of such fee in special cases.

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CHINESE SECRETARIAT.

TRANSLATION OF DOCUMENTS.

G. 4101, 2-6-33.

The fees, payable in stamps, to be charged for translation of documents undertaken at the Chinese Protectorates at Ipoh, Kuala Lumpur and Seremban:

	$ c.
From Chinese into English—	
For the first page of 30 lines or less	8 00
„ every subsequent page of 30 lines or less ...	4 00
From English into Chinese—	
For the first 100 Chinese characters	12 00
„ every succeeding 100 characters or lesser number	6 00

Fees for translation of documents by Chinese Protectorates at Ipoh, Kuala Lumpur and Seremban in cases where a certificate of the accuracy of the translation is required:

F.S.G. 725, 33. Pk. G. 937, 33. Sel. G. 550, 33. N.S. G. 426, 33. Phg. G. 374. 33.

	$ c.
From Chinese into English—	
For the first page of 30 lines or less	8 00
„ every subsequent page of 30 lines or less ...	4 00
From English into Chinese—	
For the first 100 Chinese characters	12 00
„ every succeeding 100 characters or lesser number	6 00

Payment of the above fees must be made in revenue stamps before the certified translation is supplied.

THE SOCIETIES ENACTMENT, 1927.

F.E. 20, 27.

	$ c.
The fee payable in respect of an order to record a society	20 00
and in respect of the registration of a society	10 00

G. 6501, 25-11-27.

provided that the British Resident may reduce or remit such fees in special cases.

The fee payable on a change of title of a society ...	10 00

The said fees shall be paid in stamps which shall be affixed by the Registrar to the record of recorded societies or the register of registered societies as the case may be and cancelled by the Registrar.

THE ALIENS ENACTMENT, 1933.

F.E. 2, 33.

	$ c.
Certificate of admission under section 4 (i)	5 00

Section 4 (ii).

Provided that no fee shall be chargeable in the case of an alien in lawful possession of a landing or entry permit issued in the Colony or in any Malay State under British protection:

Provided further that no fee shall be chargeable in the case of an alien who is required by the Immigration Officer to apply for a certificate of admission if such alien can prove to the satisfaction of the Immigration Officer that he arrived in the Federated Malay States or in the Colony or in any Malay State under British protection before the commencement of this Enactment.

	$ c.
Fee for a duplicate of the certificate of admission or certificate of residence	1 00

G. 3146, 5-5-33.

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Chinese Secretariat.

THE CHILDREN ENACTMENT, 1922.

F. E. 1, 22.

	$ c.	G. 7793, 30-11-23.
Fee for every child named in the licence authorising a child to take part in a public performance ...	1 00	

THE FEMALE DOMESTIC SERVANTS ENACTMENT, 1925.

F. E. 22, 25.

Minimum rates of wages to be paid by employers to domestic servants: G. 7314, 10-10-30.

To female domestic servants of the age of 10 and under the age of 15 years... ... ... $3 a month

To female domestic servants of the age of 15 and under the age of 18 years... ... ... $6 „

CHANDU DEPARTMENT.

THE OPIUM AND CHANDU ENACTMENT, 1925.

F. E. 15, 25.

The prices at which chandu shall be sold in Government Chandu shops shall be: G. 2334, 28-3-30.

	$ c.
For a two-hoon tube	26
For a two-chi tube	2 60

The following prices are paid by Government for chandu dross: G. 4330, 13-8-26.

1st quality	$7.00 per tahil
2nd „	1.50 „ „

FISHERIES.

THE FISHERIES ENACTMENT, 1923.

F. E. 28, 23.

The fees payable for fishing licences shall be as follows: G. 1901, 1-4-27.

Per gear—	Amount payable per annum. $ c.
(i) Fishing stakes in water exceeding 3 fathoms at low water spring tides or lines of stakes and screens exceeding 200 yards in length... ...	6 00
(ii) Fishing stakes in water not exceeding 3 fathoms at low water spring tides	3 00
(iii) Seine nets with pockets and all seine nets over 40 yards in length	3 00
(iv) Seine nets without pockets and not over 40 yards in length	1 00
(v) Drift nets	2 00
(vi) Shrimp nets, large (sungkor)	2 00
„ „ small (rawa)	1 00

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Taxes, Duties, Fees, etc.

	Amount payable per annum. $ c.	
Per boat—		
(vii) Lift nets (tangkol)	1 00	
(viii) Long lines unbaited (rawai)	6 00	
(ix) Long lines baited (rawai umpan)	2 00	
(x) Sunk wicker or net traps (bubu, lukah, etc.) ...	2 00	
Per man—		
(xi) Crab traps	1 00	
(xii) Shell-fish	50	
Licence to use tuba	50	G. 370, 15-1-32.
Fee for licence for fishing in the Perak River below the Chenderoh dam and above the southern point of the Pulau Lalang	1 00	G. 67, 2-1-32.

Every such licence shall expire on the last day of the year in which it was issued.

FISHING BOATS.

(*See* also under Marine.)

Boards for fishing stakes (except ambai)	60 cents each	Pg. 1345, 22. C.S.O. 4189-15. A.G.O. 3026-15.
Ambai plate each	25 „ „	A.G.O. 973-26.
	Per mensem	L.S.G. 2759-26.
* Licence to dredge for oysters per boat	25 *cts.*	Pk. O. in C. 18-1890.

MARINE.

Boats.

THE PORTS ENACTMENT, 1923. F. E. 7, 23.

Fees for Licensing Junks, Tongkangs and Boats.	$ c.	
1. For every junk or tongkang of 100 tons burden or over...	10 00	
2. For every junk or tongkang of less than 100 tons burden	5 00	G. 6061, 12-8-32.
3. (i) For every cargo boat not exceeding 10 koyan burden and not driven by steam or motor	2 00	
(ii) For every additional koyan	20	
4. For every passenger boat not driven by steam or motor	1 00	
5. For every fishing boat	50	
6. For every steam or motor-driven passenger boat ...	10 00	
7. For every steam or motor-driven cargo boat	10 00	
8. (i) For every lighter and every dumb barge of 100 tons burden or over	10 00	
(ii) For every lighter and every dumb barge of less than 100 tons burden	5 00	
Permit the land fish at the Port Weld Jetty expirable on the 31st December of the year in which it is issued	5 00	G. 2953, 21-4-33.

* Perak only.

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Marine.

THE FERRIES ENACTMENT.

Pk. E. 1, 01. S. E. XVIII, 00. N.S. E. 2, 01. Pg. E. 1, 01.

	$ c.
Licence for ferry boat for twelve months from date of issue ...	5 00

Port Dickson.

Number-plates for passenger boats, each 25 cents.

G. 3454, 12-5-33.

There shall be payable by the master of any vessel to the Harbour Master a tonnage due of three cents per pikul on all goods and merchandise which

(*a*) are shipped over the sea-wall at Port Dickson for the purpose of being transported by sea to any place outside the port limits of Port Dickson or

(*b*) having been transported by sea from any place outside the port limits of Port Dickson are landed over the sea-wall at Port Dickson.

Port Swettenham.

Number-plates for boats each 25 cents.

THE REGISTRATION AND SURVEY OF STEAM VESSELS ENACTMENT, 1893.

Pk. E. 10, 93.

	$ c.
Fees for Registration—	
For every steam vessel	25 00
„ „ launch	10 00
Fees for Survey—	
For steam vessels for each survey	7 00
„ launch	5 00

	$ c.	
Supply of Water to Ships—		
Port Swettenham	1 00 per ton (225 gallons).	C.S.O.G. 1987, 22.
Telok Anson	1 00 per 1,000 gallons.	A.G.O. 797, 22.
Port Weld	1 00 „ „	
Kuantan	50 per ton or 224 gallons.	Pg. G. 833, 32.

SCHEDULE FOR LAUNCH HIRE.

A.G.O. 484, 22.

Port Swettenham.

Sel. 2112, 22.

(1) For Shipping Agents and Others—

Up to 2 hours during ordinary working hours $25 and thereafter $10 an hour or part of an hour.

After 6 p.m. or before 7 a.m. $12 per hour (the extra $2 to be devoted to the interests of the crew).

(2) For Pilots—

$10 per hour during the time the launch is away from her moorings.

After 6 p.m. or before 7 a.m. $12 per hour.

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(3) Hiring out of "Sea Belle's" motor boat is entirely prohibited.

(4) Launch "Speedy", charge for all $5 per hour. S. 907, 24. A.G.O. 484, 22.

Maximum fares to be paid for the use of cargo and passenger sampans plying for hire at Port Swettenham.

G. 6060, 12 8 32.

TABLE OF FARES.

Between the railway passenger jetty and the following places:

	Fare. Single journey per passenger.
No. 1 Buoy	20 cents
No. 2 „	25 „
No. 3 Berth	30 „
No. 4 „	35 „
One mile railway beacon	50 „
Vessels anchored off No. 1 Wharf	20 „
„ „ No. 6 „	25 „

LUGGAGE, DETENTION AND FARES BY IME.

	Fare. $ c.
Luggage per package	10
Detention per hour or part thereof	25
Hire of sampan by the hour, per hour	50
„ „ day, per day	4 00

A.G.O. 897, 28. Pg. 1876, 28.

PEKAN.

Motor Launch "Sri Pakan"	$6 per hour or part thereof actual running plus $3.75 for each night away from Pekan.
Do. "Thornycroft" ...	$3.50 per hour or part thereof actual running plus $1.75 for each night away from Pekan.
Do. "Lady Gullimard" ... "Peninjau"	$2 per hour or part thereof actual running plus $1.25 for each night away from Pekan.

F.E. 4, 30.

THE PILGRIMS AND PILGRIM SHIPS ENACTMENT, 1930.

FEES FOR ISSUE OF CERTIFICATE B UNDER SECTION 6 AND FOR ISSUE OF REPORT UNDER SECTION 43 OF ENACTMENT.

For steamers carrying 500 pilgrims or under Certificate B or Report	$25
For steamers carrying over 500 pilgrims Certificate B or Report	35

F. E. 7, 30. G. 7128, 26-9-30. Rule 29.

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Marine.

The Pilots Enactment, 1921.

F. E. 20, 21.

Dues to be charged by pilots in the Pilotage District of Port Swettenham:

Inwards or outwards to or from any buoy or anchorage within port limits: G. 3722, 8-7-27.

1. Not exceeding 1,250 gross registered tonnage ... 2 cents per ton
   Exceeding 1,250, but not exceeding 2,000 gross registered tonnage ... ... $1\frac{3}{4}$ „ „
   With a minimum of $25
   Exceeding 2,000, but not exceeding 3,000 gross registered tonnage ... ... $1\frac{1}{2}$ „ „
   With a minimum of $35
   Exceeding 3,000, but not exceeding 4,000 gross registered tonnage ... ... $1\frac{1}{4}$ „ „
   With a minimum of $45
   Exceeding 4,000 gross registered tonnage ... ... $ c. 50 00
2. Pulau Angsa or Pinto Gedong to port limits and vice versa an additional charge of ... ... $\frac{1}{2}$ cent per ton
3. Special fee between Angsa Bank Light Vessel and Pulau Angsa ... ... $ c. 50 00
4. Shifting berth within port limits 25 00
5. Taking a vessel to or from a wharf 25 00
6. Detention per hour completed 10 00
7. Special fee for night services rendered within pilotage limits between 6.30 p.m. and 9 p.m. 30 00
8. Special fee for night services rendered within pilotage limits between 9 p.m. and 6 a.m. 50 00

The above tariff payable by men-of-war shall be on displacement tonnage.

Charges for Private Moorings.

A. O. 1902/1. F.S.G. 1831/32.

	$ c.
Pontoon per day including fuel and crew	30 00
Services of Harbour Master	30·00 S. R. Sel. 3945, 23.
Launch hire for moving pontoon	20 00 A. G. O. 23, 23.

Charges for the use of the Telok Anson Dock by private individuals: Pk. 2270, 22.

$5 a day for launches.
$3 „ smaller craft.

Fees to be charged for pilotage in the Perak River—Fees to be retained by pilot: F.S.G. 921-30. Pk. 740, 30.

1. For vessels up to 12 feet draft ... ... $ 80
2. „ „ from 12 to 15 feet draft 100
3. „ „ over 15 feet draft by special arrangement
4. Pilotage from Denison Light House to Bagan Datoh anchorage half the above rates.

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MEDICAL.

For hospital charges, *see* Appendix L to General Orders.

For accouchement fees for the service of Government Trained Midwives, *see* Appendix M to General Orders.

Charges to be paid by private persons for the services of Government trained midwives in Pahang: Pg. 1138, 31 A.O. 191, 32.

$10 for the first day and
1 for subsequent days

ESTATE LABOURERS.

The rate at which a resident manager shall pay the expenses of the maintenance and treatment of a labourer or of any dependant of a labourer in a Government hospital is 75 cents per diem, subject to the proviso that prenatal and maternity cases shall be treated free of charge. G. 8121, 17-11-33.

A prenatal case is one in which the patient during her pregnancy suffers from any form of intercurrent disease or any disease of pregnancy and requires admission for treatment to a Government hospital.

A maternity case is one in which the patient has been admitted into a Government hospital prior to her labour for delivery in hospital or who has been admitted to hospital during her actual labour or within twenty-four hours of her labour.

A maximum rate of $3 for a burial of a Hindu labourer, or of the dependant of a Hindu labourer, and a maximum rate of $13 for the burial of a Muhammadan labourer, or of the dependant of a Muhammadan labourer, is prescribed as the maximum rate at which a resident manager shall pay the expenses of the burial of such labourer or dependant who may die in a Government hospital and be buried by the hospital authorities. G. 2433, 27-3-31.

[For rates of assessment, etc., *see* page 155.]

THE POISONS ENACTMENT, 1911. F. E. 15, 11.

Fee for every licence issued under this Enactment ... ... $20 G. 6202, 6-10-22.

Licence to expire on 31st December of year of issue.

THE REGISTRATION OF DENTISTS ENACTMENT, 1931. F. E. 6, 31.

(i) Fee for each registration of dental practitioners—not exceeding $50. G. 2886, 24-4-31.

(ii) Fee for the retention of the name of a registered dentist on the register chargeable annually—not exceeding $10.

The amount of fees shall be decided from time to time by the Dental Board subject to the approval of the Chief Secretary.

Fees approved by the Chief Secretary under item (i) above ... ... $50 F.S.G. 1634, 31.
„ (ii) „ ... ... 10 p.a.

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(iii) No fee shall be chargeable for the registration of any Dental Surgeon in the service of the Government of the Federated Malay States or of the Government of the Straits Settlements or of Dental Surgeons in the service of the Navy, Army or Air Force if employed in the pursuit of their official duties.

SCALE OF CHARGES FOR MEDICINES SOLD AT GOVERNMENT HOSPITALS AND DISPENSARIES.

G. 7954, 24-10-30.

The sale of medicines at Government hospitals and dispensaries will be on the following scale, but Medical Officers may, at their discretion, reduce these charges or forego them altogether in the case of very poor patients.

2. Medicines will only be dispensed upon payment in cash as a rule but a letter of guarantee for payment may be accepted when for any reasonable cause it is impossible for the out-patient to make payment at the time.

3. On Sundays and public holidays, prescriptions should be sent between the hours of 8 and 9 a.m. They will not be dispensed at any other time unless marked "urgent" by a Medical Officer.

4. When it is not possible to apply any particular prescription to the sub-joined scale, cost price plus 25 per cent. for all drugs dispensed with a minimum charge of 20 cents for each prescription, will be charged.

5. All previous scales of charges for medicines are hereby cancelled.

6. There should be no charge for quinine itself but a dispensing fee should be charged for plain quinine mixtures and capsules.

Quinine mixtures	Dispensing fee	40 cents per bottle
„ capsules	„	3 „ per capsule

Description of medicine.	Quantity.	Price.
Mixtures	Each dose	10 cents
Pills	Each	10 „
Powders (except santonin) ...	„	5 „
Santonin powders	„	20 „
Lotions and gargles	Per ounce	5 „
Ointments	„	30 „
Draughts	Per dose	12 „
Plasters	Each	50 „
Liniments and oils for external use	Per ounce	15 „
Cotton wool	„	12 „
Lints	„	15 „
Bandages	Each	10 „
Bottles and gallipots	„	10 „

DELETERIOUS DRUGS.

An additional fee of 50 cents will be charged for each prescription containing a deleterious drug.

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VETERINARY MEDICINES.

Description.	Quantity.	Price.
		$ c.
Draughts	Per pint or per dose ...	1 00
Powders	„ half-dozen ...	2 00
Lotions	„ ounce	05
Ointment, hoof	„ pound	50
„ heel	„ 4 ounces	50
„ blister	„ 2 „	1 00
Oils for external use	„ 10 „	1 00
Balls for horses	Each	30

This is in addition to the charge for the medicine. Where atropine, eserine, adrenalin or cocaine enters into the composition the charge to be $1.50 per pint bottle.

EXAMINATION OF ESTATE DRESSERS. G. 4327, 24-10-19.

3rd grade examination, fee	$10
2nd „ „ „	15
1st „ „ „	25

Fees will be collected by Government and credited to "Sundry Deposits" and paid to the Examiners on vouchers drawn on the Treasury. C.S.O. 2689, 19. A.G.O. 1691, 19.

THE DELETERIOUS DRUGS ENACTMENT, 1928. F. E. 16, 28.

Licences under section 7 are issued free. F.S.G. 1184, 29. A.G.O. 613, 29.

THE INSTITUTE FOR MEDICAL RESEARCH, KUALA LUMPUR.

SCALE OF FEES FOR THE EXAMINATION OF PATHOLOGICAL SPECIMENS.

(These fees are not intended to deter medical practitioners from having recourse to the laboratory for assistance in the diagnosis of disease. When a doctor certifies that a patient is not in a position to pay a fee, then the necessary examination will be made free of charge.) A.G.O. 56, 20. C.S.O. 2727, 19.

Wassermann reaction	$25
Section cutting and examination of tumours ...	25
Preparation of vaccines	25
Examination of sores, ulcers, etc.	10
„ „ stained films	5
Agglutination reactions	10
Bacteriological examination of body fluids and excreta	10

F.S.G. 1826, 29. A.G.O. 846, 29.

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The above fees—less 5 per cent. for cost of materials which will be credited to revenue will be retained by the officer making the examination in conformity with the practice in the Straits Settlements.

Sale of Lymph Vaccine per tube cts. 25—Government Departments. F.S.G. 1513, 31. A.G.O. 381, 31.
" " " " 25—Dispensaries 20% less.
" " " " 30—Private individuals.

Sale of Anti-rabic H.V. 1 c.c. cts. 25

Sale of Anti-rabic C.V. 1 dose=6 c.c. $1 00

Sale of Serum at the following rates:

		$ c.
Anti-streptococcus	10 c.cm. ...	1 50
	25 c.cm. ...	3 00
Diphthera Antitoxin Conc ...	2000 units ...	2 00
	5000 " ...	3 00
	8000 " ...	5 00
Tetanus Antitoxin	500 " ...	1 00
	3000 " ...	2 00
Dysentery Serum		3 50
Anti-meningococcus Serum ...	25 c.c. ...	3 00
Anti-colon Serum	10 " ...	1 50
	25 " ...	3 00
Anti-venom Serum ...	per 20-25 " ...	3 00
Plague Serum	20 " ...	3 25

(These rates are based on invoices from the manufacturers and are therefore subject to variation from time to time.)

Sale of Vitamine B. Extract loose in powder form } 100 grammes $2, less 10% to Dispensaries.

Sale of Vitamine B. Extract loose in tablet form } 100 grammes $2.25

Examination of Exhibits:
Analysis of water=$25.

SCALE OF FEES FOR THE EXAMINATION OF BIO-CHEMICAL SPECIMENS.

BLOOD.

1.	Determination of calcium	$10 per specimen	F.S.G. 2663, 31.
2.	" phospates	10 "	
3.	" chlorides	10 "	
4.	" N.P.N.	10 "	
5.	" urea	10 "	
6.	" glucose	10 "	
7.	" cholesterol	10 "	
8.	" creatinine	10 "	
9.	" uric acid	10 "	
10.	" total solids	10 "	
11.	" five of above constituents in one specimen	25	
12.	" all of above constituents in one specimen	50	
13.	" lactic acid	25 "	

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14.	Determination of acetone	$25	per specimen F.S.G. 2663, 31.
15.	,, alkaline reserve	10	,,
16.	,, albumen, globulin, and fibrinogen	25	,,
17.	Glucose Tolerance Test	25	
	URINE.		
18.	Qlalitative determination of reducing sugar, albumen, acetone bodies, blood and bile pigments	5	per constituent
19.	Identification of reducing sugar in urine ...	5	
20.	Quantitative determination of glucose ...	10	per specimen
21.	,, ,, urea	10	,,
22.	,, ,, uric acid ...	10	,,
23.	,, ,, creatinine ...	10	,,
24.	,, ,, phosphates ...	10	,,
25.	,, ,, protein ...	10	,,
26.	,, ,, total acetone bodies ...	10	,,
27.	Urea concentration test	10	
	FAECES.		
28.	Qualitative determination of bile pigments ...	5	,,
29.	,, ,, blood	5	,,
30.	,, ,, ats and fatty acids... ...	25	,,
	GASTRIC JUICES.		
31.	Determination of total acidity and free hydrochloric acid in stomach contents ...	10	,,
32.	Fractional test-meal	25	,,
	MISCELLANEOUS.		
33.	Basal metabolic rate	50	,,
34.	Respiratory quotient	25	,,
	CEREBRO-SPINAL FLUIDS.		
35.	Cytology of	5	,,
36.	Determination of chlorides	10	,,
37.	,, glucose	10	,,

SCALE OF CHARGES FOR THE EXAMINATION OF PATHOLOGICAL SPECIMENS FROM ESTATE HOSPITALS. F.S.G. 1825, 30. A.G.O 718, 31.

Wassermann reaction	$3
Section cutting and examination of tumours ...	5
Preparation of vaccines	5
Bacteriological examination of sores, ulcers, etc.	2
Examination of stained films	2
Agglutination reactions	2
Bacteriological examinations of body fluids excreta	2

THE SALE OF FOOD AND DRUGS ENACTMENT, 1932. F. E. 32, 32.

Section 9. Copy of certificate of analysis, not exceeding ... $1

Section 7. Any person may have sample analysed on payment of prescribed fee.

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HEALTH.

Registration of births and deaths (*see* under Police).

	$ c.	
THE BUFFALOES ENACTMENT, 1899.		Pk. E. 16, 99.
Certificate of entry, to enter the State, each buffalo from Raman, Legai and Kelantan	50	
THE QUARANTINE AND PREVENTION OF DISEASE ENACTMENT, 1903.*		Pk. *G.* 3336, 27-10-16.
Bill of health for issue or endorsement (rule 21*a*)	5 00	
For every head of cattle imported and confined in a Government Quarantine Station in Perak: exclusive of the cost of maintaining the animal	50	
THE SALE OF FOOD AND DRUGS ENACTMENT, 1932.		F.E. 32, 32.
Licence under rule 9 for a food-factory, which shall expire on the 31st December of the year in which it is issued	Free	*G.* 3455, 12-5-33. Rule 15.
Fees for the analysis of any food (including the prescribed certificate of the result of the analysis where such certificate is given)	5 00	Rule 16 (c).
Fees for the analysis of any drug (including the prescribed certificate of the result of the analysis where such certificate is given)	15 00	
Copy of the result of any analysis under section 9	1 00	Rule 16 (*d*).

VEHICLES.

Pk. E. 4, 32.
S. E. 4, 32.
N.S. E. 4, 32.
Pg. E. 4, 32.

THE VEHICLES ENACTMENT, 1932.

PERAK, SELANGOR, NEGRI SEMBILAN AND PAHANG.

G. 9863, 30-12-32.
G. 9864, 30-12-32.
G. 9865, 30-12-32.
G. 9866, 30-12-32.

RULE 4. (i) Licences for jinrikshas shall be issued for a period expiring on the last day of April, August or December, and no licence for any jinriksha shall be issued for a period exceeding four months.

Selangor only—Provided that in respect of jinriksha not to be used for the conveyance of goods or passengers for hire or reward licences shall be issued for a period of 12 months expiring on the last day of December. *G.* 4068, 2-6-33.

(ii) Licences for vehicles other than jinrikshas shall be issued in respect of the year in which they are issued and every such licence shall expire on the 31st day of December of the year in which it is issued.

RULE 34. The following fees shall be payable:

	$ c.
A. For a licence for—	
a jinriksha which is habitually used for conveying passengers or goods for hire	† 4 00
a jinriksha which is not used for conveying passengers or goods for hire	‡ 6 00
B. For a licence for—	
a cart on springs	8 00
a cart without springs	12 00
a hand-cart	5 00
a trade bicycle	3 00
a private carriage	6 00
a hackney carriage	10 00

* Fees collected by Veterinary Department in Perak.
† In Pahang $1.
‡ In Pahang $1.50.

G. 2736, 7-4-33.

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Provided that in respect of a licence to be issued for any vehicle after the 30th day of June in any year the Registrar may at his discretion remit half the licence fee payable in respect of such vehicle, if he is satisfied that no person was under an obligation to cause such vehicle to be licensed at any time subsequent to the 1st day of January and prior to the 1st day of July in such year.

G. 7209, 6-10-33

	$	c.
Wheel-barrows (when used on any public road within the Sanitary Board limits of Kuala Lumpur as defined in *Gazette* Notification No. 827 of 1912 and amended by *Gazette* Notifications Nos. 1682 of 1923, 8298 of 1925, 3685 of 1931, 5905 of 1931 and 6563 of 1931)	2	00
C. On reporting a change of ownership under rule 6		50
D. On issue of a duplicate licence under rule 7	1	00
E. For every number plate issued under section 13—		
for a jinriksha		25
for any other vehicle		50
F. On replacing a number plate under rule 8—		
if the original number plate is produced to the Registrar	1	00
if the original number plate is not so produced	4	00

Provided that the fee for replacing a number plate for a trade bicycle shall be at half the above rates.

Exemptions.—

SECTION 5. (i) The following vehicles shall not be required to be licensed under this Enactment:

(*a*) all vehicles belonging to, or kept by Government for the use of, the Ruler of the State or the Resident;

(*b*) bicycles other than trade bicycles;

(*c*) children's carriages, the wheels of which do not exceed 24 inches in diameter.

(ii) No fees shall be payable in respect of licences issued in respect of:

(*a*) vehicles belonging to the Government of the State or to the Government of the Federated Malay States;

(*b*) any vehicle which is kept on and used exclusively on any land the lawful occupier whereof is the owner of such vehicle;

(*c*) hand-drawn hearses;

(*d*) vehicles used solely for religious ceremonies;

and it shall not be necessary for any number plates to be affixed to any such vehicles.

(iii) It shall be lawful for any vehicle, in respect of which a vehicle licence issued in any Malay State or in the Colony is in force, to travel over any public road in the State without being licensed in the State under this Enactment.

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THE MOTOR VEHICLES ENACTMENT, 1928. F. E. 3, 28.

RULE 3. (iii) A fee equal to 20 per centum of the value of the motor vehicle shall be paid to the Registrar before registration of a motor vehicle, unless the motor vehicle is proved to the satisfaction of the Registrar to have been manufactured in the United Kingdom of Great Britain and Northern Ireland, or in any British possession or British protectorate or in the mandated territories of Tanganyika, Cameroons or Togoland: G. 7658, 14-10-32.

Provided that such fee shall not be paid on the registration of any motor vehicle which is proved to the satisfaction of the Registrar to have already been registered in or imported into the Colony or any Malay State under British protection before the 14th day of October, 1932, or in respect of any motor vehicle registered on or after the said 14th day of October, 1932, if it is proved to the satisfaction of the Registrar that such fee has already been paid on the registration of the motor vehicle in the Colony or in any Malay State under British protection.

FEES.

76. Fees shall be charged for drivers' and conductors' certificates of competency at the following rates: G. 5858, 14-9-28.

(*a*) For the issue of a driver's certificate of competency	$10
(*b*) For the issue of a visitor's certificate of competency to drive	2
(*c*) For the issue of a conductor's certificate of competency	5
(*d*) Fee for endorsement under rule 31	2 G. 257, 15-1-29.
(*e*) Fee for duplicate certificate under rule 32... ...	2

Fees to be collected under rule 76, shall be paid in the form of Revenue Stamps. G. 1317, 22-2-29.

77. The fees for the issue and renewal of licences to use motor vehicles on the public roads shall be at the following rates: G. 5858, 14-9-28.

	For one month or part thereof.
	$ c.
A. Motor bicycles—	
Under 5 H.P.	1 00 G. 257, 15-1-29.
5 H.P. and over	1 50
B. Motor cycles and motor cars used for private purposes— G. 5858, 14-9-28.	
Under 10 H.P.	2 00
,, 16 H.P.	3 00
,, 20 H.P.	5 00
,, 25 H.P.	7 00
25 H.P. and over	10 00 G. 8067, 14-12-28.

For the purpose of this rule horsepower shall be calculated according to the formula of the Royal Automobile Club of Great Britain, i.e., $\frac{d^2 \times n}{2{\cdot}5}$ where d is the diameter of the cylinders in inches and n the number of cylinders. G. 5858, 14-9-28.

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	For one month or part thereof. $ c.	
C. Motor vehicles used for conveyance of passengers for hire. In addition to the appropriate fee according to the above scale, there shall be payable a further fee of one dollar monthly for every person excluding the driver and the conductor authorised to be carried on the motor vehicle.		
D. Motor cycles used for trade purposes	3 00	
E. Traction engines and motor lorries—not exceeding one ton in weight	5 00	G. 1570, 1-3-29.
Exceeding one ton and not exceeding $2\frac{1}{2}$ tons in weight	10 00	
Exceeding $2\frac{1}{2}$ tons and not exceeding $4\frac{1}{2}$ tons in weight	15 00	
Exceeding $4\frac{1}{2}$ tons and not exceeding six tons in weight	30 00	
Exceeding six tons and not exceeding ten tons in weight	40 00	
Provided that double the above rates shall be charged in the case of traction engines and motor lorries not fitted with pneumatic tyres on all wheels.		
F. Carriages—		G. 5858, 14-9-28.
For every ton weight or part thereof ...	5 00	
G. General Licences	120 00 annually.	
Provided that the fee for a general licence to a dealer in motor cycles only shall be ...	60 00 annually.	G. 3087, 1-5-29.
H. Temporary licence under rule 26	1 00	G. 5858, 14-9-28.
I. Visitors licence	1 00	G. 8067, 14-12-28
J. Duplicate licence issued under rule 25	1 00	

The fee for supply of the "Form of Register of Journeys under General Licence" prescribed by section 10 of the Enactment and by *Gazette* Notification No. 3619 of the 24th May, 1929, shall be one dollar for each folio of fifty pages. G. 7828, 24-10-30.

24. (i) A licence for a motor vehicle or carriage shall be issued for a period expiring on the last day of March, June, September or December. G. 5858, 14-9-28. G. 9293, 19-12-30.

(ii) No licence for a motor vehicle other than in the form A of the second schedule to these rules shall be issued for a period longer than three months.

(iii) No licence shall remain in force after the 31st day of December.

Note.—Government cars and cars belonging to Government officers who draw allowances in respect thereof are licensed free [section 58 (ii)].

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	For one month or part thereof. $ c.	
C. Motor vehicles used for conveyance of passengers for hire. In addition to the appropriate fee according to the above scale, there shall be payable a further fee of one dollar monthly for every person excluding the driver and the conductor authorised to be carried on the motor vehicle.		
D. Motor cycles used for trade purposes	3 00	
E. Traction engines and motor lorries—not exceeding one ton in weight	5 00	G. 1570, 1-3-29.
Exceeding one ton and not exceeding $2\frac{1}{2}$ tons in weight	10 00	
Exceeding $2\frac{1}{2}$ tons and not exceeding $4\frac{1}{2}$ tons in weight	15 00	
Exceeding $4\frac{1}{2}$ tons and not exceeding six tons in weight	30 00	
Exceeding six tons and not exceeding ten tons in weight	40 00	
Provided that double the above rates shall be charged in the case of traction engines and motor lorries not fitted with pneumatic tyres on all wheels.		
F. Carriages—		G. 5858, 14-9-28.
For every ton weight or part thereof ...	5 00	
G. General Licences	120 00 annually.	
Provided that the fee for a general licence to a dealer in motor cycles only shall be ...	60 00 annually.	G. 3087, 1-5-29.
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(ii) No licence for a motor vehicle other than in the form A of the second schedule to these rules shall be issued for a period longer than three months.

(iii) No licence shall remain in force after the 31st day of December.

Note.—Government cars and cars belonging to Government officers who draw allowances in respect thereof are licensed free [section 58 (ii)].

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Miscellaneous.

Drivers' certificates to Government officers who draw allowances are issued free.

The Honourable Members of the Federal Council can be allowed free licence for one motor car each. F. S. G. 149, 28. A. G. O. 80, 28.

No exemptions for paid drivers. C.S.O. 5675, 15. A.G.O. 3597, 16. G. 3950, 7-6-29.

The fees prescribed for the tables of distances, rates and charges to be supplied under section 33 of the Enactment shall be 50 cents.

Negri Sembilan— C.S.O.G. 5169, 21. N.S. 2210, 21.

	$ c.
Badges for motor-car drivers issued after the 30th June and renewal of lost badges	0 50

Note.—A statutory declaration should be furnished for lost badges.

All fees to be credited to the revenue of the State in which the licence or certificate is issued.

MISCELLANEOUS.

THE NEGOTIABLE INSTRUMENTS ENACTMENT, 1898 AND 1899. Pk. E. 14, 98. S. E. 16, 98. N.S. E. 17, 98. Pg. E. 5, 99.

(Fees chargeable by Notaries Public.)	$ c.
1. Noting bill of exchange or promissory note	5 00
2. Protesting bill of exchange or promissory note including noting	10 00
3. Noting bill of exchange for non-acceptance and subsequently noting and protesting same for non-payment ...	15 00
4. Notarial copies of documents, per folio	50
5. Any other notarial act in connection with a bill of exchange or promissory note...	1 00

N.B.—A notary public who is an officer in the service of the State shall pay into the Treasury for the benefit of the general revenue all fees received by him.

THE LABOUR CODE, 1923.	$ c.
Fee for copies of notes of evidence [section 98 ii (*d*)] per folio of 100 words or less	0 75

F. E. 18, 23. G. 5763, 5-9-24.

Reimbursement on failure to fulfil promise to labour or to proceed to place of employment $20, provided that the Controller may at his discretion remit the whole or part of any such sum.

Any such sum so received or recovered by the Controller shall be paid by him to the Indian Immigration Fund (sections 47 and 48.)

Indian Immigration Assessment (sections 129 and 131) shall not exceed $6 per quarter.

[For hospital charges of estate labourers, *see* page 146.]

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Taxes, Duties, Fees, etc.

COMMISSION ON CHEQUES.

C.S.O.G. 268, 21.

Cashing private cheques *ad valorem*	1%
Pekan	1/8% A.G.O. 232, 21.
Kuala Lipis	1/2% Pg. 2464, 20.
Temerloh	1/4% Try. 96, 21.
	1/4% A.G.O. 1352, 21.

Before cashing a cheque, the sanction in writing of the officer in charge of the district must be obtained, and in the case of a cheque signed by anyone not in the Government service a letter of guarantee from a bank must also be obtained.

THE RIVER LAUNCHES ENACTMENT, 1928.

F. E. 25, 28.

Perak, Negri Sembilan and Pahang.

Pg. G. 987, 31-1-30.

The fees payable shall be as follows:

On first registration a registration fee of ... $ 5 per launch N.S. G. 3717, 23-5-30.

And annually a licence fee:

For each private launch	5 per annum
„ launch plying for hire	10 „ Pk. G. 3031, 25-4-30.

A copy of a licence may be obtained on the payment of a fee of $1. The full licence fee for the year shall be payable for whatever portion of a year the licence is issued.

Selangor.

Fee for each licence	$10 G. 2390, 28-3-30.
Fee for copy of the licence	1

GEOLOGICAL SURVEY DEPARTMENT, BATU GAJAH, PERAK.

Assays.

Mineral samples are received for assay in the laboratory of the Geological Survey Department, Batu Gajah, Perak. Charges are made according to the following list, which is subject to revision, and cancels previous lists: F.S.G. 961, 28. A.G.O. 663, 28.

	$ c.
The determination of one of the following constituents: tungstic acid, gold, silver, lead, per sample	15 00
In more than two samples, up to four, sent together, per sample	12 00
Beyond the first four samples, per sample	8 00
Tin-ore and tin-ore concentrates:	
Assay for total tin-content, or assay by cyanide-fusion after acid-cleaning, per sample...	15 00
In more than two samples, up to four, sent together, per sample	12 00
Beyond the first four samples, per sample	8 00
Mineral analyses, not entailing chemical analysis, maximum charge for one analysis	5 00
Screen analyses, per analysis	10 00
Complete analyses of mineral samples will be charged for according to the nature of the sample and time necessary for the analysis, with a minimum charge of thirty dollars. An estimate will be given when possible.	
Proximate analysis of coal (moisture, volatile constituents, free carbon, ash, sulphur)	30 00

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Miscellaneous.

Analyses of constituents not mentioned above, and other work done by the staff, will be charged for according to the nature of the sample and the time and material expended.

The department will assay samples as received and will not be responsible for the sampling of any ore unless specially requested to undertake it, when an extra charge will be made.

Payment of any of the above fees may be demanded in advance.

Free Reports.

Qualitative reports on mineral samples from the Federated Malay States will be furnished free of charge if time permits. It is expected that the submitter of a sample for free report will give the exact locality where it was found; and the Government reserves to itself the right to publish results.

Geological Reports.

Reports on ore-deposits and geological structure of mining-properties will be furnished for a fee of fifty dollars for every day, or part of a day, of field-work, and expenses charged in accordance with the Government's General Orders.

Publications.

(*Obtainable from the Office of the Director, Geological Survey, Batu Gajah.*)

The Beatrice Mine, Selibin, Federated Malay States. Price: Fifty cents.

The Geology and Mining Industries of Kedah and Perlis. Price: One dollar and twenty cents.

A list of minerals found in British Malaya together with a description of their properties, occurrences and uses. Price: One dollar.

The Geology of Singapore Island with a geological sketch-map. Price: Fifty cents.

Notes on the Geology of Sarawak. Price: Fifty cents.

The Geology and Mining Industries of Ulu Pahang, with a sketch-map showing the geological structure of the country, 1911. Price: Two dollars.

Notes on Prospecting for Tin-ore in the Federated Malay States. Price: Twenty cents.

Notes on the Occurrences of Lode Tin-ore in the Kinta Valley. Price: Two dollars.

The Geology and Mining Industry of the Kinta District, Perak, Federated Malay States, with a geological sketch-map. Price: Three dollars.

The Geology of South Perak, North Selangor and the Dindings, with a geological sketch-map, 1919. Price: Three dollars and fifty cents.

An Account of the Geology and Mining Industries of South Selangor and Negri Sembilan with a geological sketch-map, 1922. Price: Two dollars and fifty cents.

Geology of Malacca with geological map and special reference to Laterite. Price: One dollar.

Geology of Malayan Ore Deposits. Price: Eight dollars.

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THE BRIDGE TOLLS ENACTMENT, 1932. Pk. E. 2, 32.

Tolls to be paid for the use by the vehicles specified hereunder of the Iskandar Bridge and the Blanja Pontoon Bridge over the Perak River: G. 6938, 16-9-32.

	$ c.
(*a*) For every motor car (including motor cars used for hire purposes)	60
(*b*) For every motor lorry the gross weight whereof as specified in the licence does not exceed 65 hundredweight	1 00
(*c*) For every motor lorry the gross weight whereof as specified in the licence exceeds 65 hundredweight	2 00

Provided that in the case of a lorry with trailer the expression "gross weight as specified in the licence" shall be taken to mean the sum of the gross weight so specified of the lorry together with the gross weight so specified of the trailer.

2. The above tolls are to be paid in respect of every passage of any such vehicle as aforesaid over either of the aforesaid bridges.

3. In lieu of payment according to the above rates, tolls may be paid in advance in respect of the periods specified at the following rates:

	$ c.
(*a*) For every motor car other than a motor car used for hire purposes—	
(i) For one month	7 00
(ii) For three months	20 00
(iii) For twelve months	80 00
(*b*) For every motor car used for hire purposes—	
(i) For one month	12 50
(ii) For three months	37 50
(iii) For twelve months	150 00
(*c*) For every motor lorry the weight whereof does not exceed 65 hundredweight—	
(i) For one month	22 00
(ii) For three months	66 00
(iii) For twelve months	260 00
(*d*) For every motor lorry the weight whereof exceeds 65 hundredweight—	
(i) For one month	44 00
(ii) For three months	130 00
(iii) For twelve months	520 00

Provided that in the case of a lorry with trailer the weight shall be taken to be the sum of the gross weight of the lorry and the trailer.

Provided further that in respect of any lorry for which payment in advance has been made under clause (*c*) of this rule, and which, by the addition of a trailer exceeds a weight of 65 cwt., there shall be payable an additional toll of $1 for every passage of a toll bridge. G. 9506, 30-12-32.

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Miscellaneous.

4. In the foregoing paragraphs the terms "motor car", "hire purposes", "motor lorry", and "weight" bear the meanings assigned to them in the Motor Vehicles Enactment, 1928, and the term "trailer" bears the meaning assigned to the term "carriage" in that Enactment, and "month" shall mean a calendar month, commencing with the first day of such month. G. 6938, 16-9-32.

5. The tolls prescribed in the first paragraph of this notification are to be paid to the persons stationed at the gates erected in the vicinity of the bridges for the purpose of collecting the tolls.

6. The tolls prescribed in the third paragraph of this notification are to be paid in advance to the Senior Executive Engineer, Kuala Kangsar.

7. The provisions of this notification shall not apply to any motor car owned by, or upkept by Government for the use of, His Excellency the High Commissioner, Their Highnesses the Rulers of the Federated Malay States, the Chief Secretary to Government, Federated Malay States, and the Residents of the Federated Malay States and also to such motor cars and motor lorries as may from time to time be exempted by the Resident from the operation of such provisions.

THE BOARDING HOUSE ENACTMENT, 1927. F. E. 24, 27.

Licensing and Classification.

The Licensing Officer shall be: G. 2, 1-1-29.

(*a*) Within a Sanitary Board area the Chairman of such Board, acting under the general direction of the Board;

(*b*) Outside a Sanitary Board area the District Officer.

The classification of boarding houses and the fees payable in respect of licences shall be as follows: G. 8114, 22-11-29.

	For each month or part thereof from the date of issue until the date of expiry.
Hotels—	
First Class	$12
Second Class	8
Native passenger lodging houses	4

Licences may be taken out at any time but the period of each licence shall be such that it will expire G. 7244, 23-10-31.

(*a*) on one of the following dates, viz., March 31st, June 30th, September 30th, or December 31st; and

(*b*) not later than the 30th day of June next ensuing after the date of issue.

SANATORIA AND HALTING BUNGALOWS.

Scale of Charges.

Halting Bungalows—	$ c.
Use of room, during day	50
„ per noctem	75

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Taxes, Duties, Fees, etc.

Government Bungalows at Maxwell's Hills, Taiping.

G. 9053, 12-12-32.

1. Permits for the occupation of the bungalows comprising the Box, Cottage, Hut, Maxwell's, Watson's Bungalow, Treacher's, Hugh Low's and Speedy's and the Tea Gardens for a term not exceeding 14 days in the first instance may be obtained by persons of the following classes:

(*a*) Officers in the service of the Federated Malay States, Unfederated Malay States and the Colony and resident in the Federated Malay States and Naval, Military and Air Officers serving in the Federated Malay States, Unfederated Malay States or the Colony:

Provided that no bungalow shall be occupied by Naval, Military and Air Officers in the aggregate for more than 60 days in any one year;

(*b*) Officers in the service of the Federated Malay States, the Unfederated Malay States or the Colony and not resident in the Federated Malay States;

(*c*) Private residents and visitors.

2. Application for permission to occupy any of these bungalows should be made to the Secretary to Resident, Perak, and will be received as follows:

From persons in class (*a*) within two months of the date from which occupation is to commence.

From persons in class (*b*) within six weeks of the date from which occupation is to commence.

From persons in class (*c*) within one month of the date from which occupation is to commence.

Priority within these classes will usually be given to applications made on the grounds of ill-health, if supported by a medical certificate, or to applications from persons who have not occupied a bungalow during the previous twelve months.

3. The wives and families of members of the Malay States Volunteer Regiment shall be allowed accommodation at bungalows free of charge for periods coinciding with their husband's attendance at camps, with a limit of 14 days. In the matter of priority their applications shall be counted as equal with those of persons in class (*a*).

4. No person shall ordinarily be allowed to continue in occupation of a bungalow for more than 14 days, if there is any other applicant for it. Occupation in any case beyond that period requires the special permission of the Secretary to Resident and will in most cases be granted on production of medical certificate. If the accommodation reserved is subsequently not required, the officer to whom it was allotted must return the permit to the Secretary to Resident with as little delay as possible. Failure to do so will render the applicant liable to pay for the period allotted and to lose the privilege of future allotment.

Koviloor Acadamy

Miscellaneous.

5. The rent chargeable to occupants of the Hill Bungalows of any class, other than the Tea Gardens, is 50 cents per day per bedroom occupied with a minimum charge of $1 per diem per bungalow. Fees are payable in advance. Charges for occupation of the Tea Gardens are: G. 5439, 28-7-33

50 cents per day per set of rooms. Not more than four persons are allowed to occupy one room.

All permits are strictly non-transferable.

Selangor.	$	c.	
1. Beranang Halting Bungalow, per room per night	1	50	C.S.O.G. 4813, 21.
2. Jeram Halting Bungalow, per room per night ...	1	00	
3. Sungei Besar Halting Bungalow, per room per night	1	00	Visitors provide own food
4. Skinching Halting Bungalow, per room per night	1	00	
5. Sepang Halting Bungalow, per room per night or 24 hours	1	00	G. 8665, 18-11-32.
6. Telok Datoh Halting Bungalow, per room per night	1	00	
Use of room per day or part of the day in each case		50	

7. Dusun Tua Bungalow.—The bungalow (two bed-rooms) and annexe (three bed-rooms) are available for the use of Government officers drawing $100 p.m. or over, and, when not so required, for the use of private individuals, whose applications are approved by the District Officer: S.G. 1154, 28. A.G.O. 574, 28.

Government officers up to seven days ...	Free
For any further period after seven days ...	$1.00 per diem
Persons not in Government service	2.50 „ „

8. Pulau Angsa Bungalow.—The bungalow is available for the use of Government officers drawing $2,400 p.a. or over, and, when not so required, for the use of private individuals, whose applications are approved by the District Officer: (visitors provide own food).

Government officers up to 14 days	Free
For any further period after 14 days ...	$1 per diem
Persons not in Government service ...	1 „ „

Fees may be demanded in advance.

Gap Rest-house.

9. Rooms Nos. 1, 2 and 5 in the Gap Rest-house are reserved for the accommodation of *bona fide* travellers.

Government officers travelling on duty shall have a prior claim to rooms Nos. 1, 2 and 5; but no Government officer whose salary does not exceed $100 per mensem will be allowed to make use of these rooms.

The charge for the use of rooms Nos. 1, 2 and 5 to other than Government servants travelling on duty shall be $1.50 for each person per night.

Except as modified by the three rules above, the rules applicable to the Gap Sanatorium shall apply to rooms Nos. 1, 2 and 5 in the Gap Rest-house.

Koviloor Acadamy

PAHANG.	$ c.	
Halting bungalows, per room per night	1 00	

BUNGALOWS AT FRASER'S HILL, PAHANG— A.G.O. 174, 27. F.S.G. 145, 33.

1. Mogador ...	$4 per day per bungalow, plus 50 cents water-rate per day. It includes all charges for lighting and fuel and is not dependant on the number of visitors occupying the bungalow
2. Polygon ...	
3. Clifford	
4. Dacres	These bungalows are available for the use of Government officers drawing $4,200 per annum or over and when not so required for the use of private individuals
5. Ledeghem ...	
6. Kindersley ...	
7. Staff House ...	When not required in conjunction with "The Lodge"
8. Wray	Mainly for officers serving in the State of Pahang
9. Red Cross House 10. Victory ... ... 11. Convalescent ...	$1.50 per room per day or part of a day inclusive of lighting and fuel, plus 10 cents water-rate per day except when the room is shared by persons not of the same family in which case the charges will be $1 per person per day or part of a day plus 10 cents water-rate per day — A.G.O. 456-29. F.S.G. 1253-29. F.S.G. 145, 33. An additional charge of 50 cents per room per day will be made to visitors who do not bring their own personal servants or do not share the services of the servant of another visitor

"Red Cross House" and "Victory" are intended for occupation by men and women who served in the Great War, and their families.

"Convalescent" is intended for occupation by any persons who have a medical certificate in respect of the health of themselves or members of their families.

A day is reckoned from mid-day to mid-day. Visitors who on the day of their departure, remain until two o'clock will pay for the whole day.

The applicant must, within seven days of provisional allotment, pay in advance the rent for the whole period of occupation to the Superintendent. A.G.O. 174, 27.

Ordinarily an applicant who does not occupy a bungalow or room allotted to him will forfeit the amount paid; but this may be waived at the discretion of the Resident of Pahang.

Koviloor Acadamy

PAHANG.	$ c.	
Halting bungalows, per room per night	1 00	
BUNGALOWS AT FRASER'S HILL, PAHANG—		A.G.O. 174, 27. F.S.G. 145, 33.
1. Mogador ...	$4 per day per bungalow, plus 50 cents water-rate per day. It includes all charges for lighting and fuel and is not dependant on the number of visitors occupying the bungalow	
2. Polygon ...		
3. Clifford		
4. Dacres	These bungalows are available for the use of Government officers drawing $4,200 per annum or over and when not so required for the use of private individuals	
5. Ledeghem ...		
6. Kindersley ...		
7. Staff House ...	When not required in conjunction with "The Lodge"	
8. Wray	Mainly for officers serving in the State of Pahang	
9. Red Cross House 10. Victory ... ... 11. Convalescent ...	$1.50 per room per day or part of a day inclusive of lighting and fuel, plus 10 cents water-rate per day except when the room is shared by persons not of the same family in which case the charges will be $1 per person per day or part of a day plus 10 cents water-rate per day An additional charge of 50 cents per room per day will be made to visitors who do not bring their own personal servants or do not share the services of the servant of another visitor	A.G.O. 456-29. F.S.G. 1253-29. F.S.G. 145, 33.

"Red Cross House" and "Victory" are intended for occupation by men and women who served in the Great War, and their families.

"Convalescent" is intended for occupation by any persons who have a medical certificate in respect of the health of themselves or members of their families.

A day is reckoned from mid-day to mid-day. Visitors who on the day of their departure, remain until two o'clock will pay for the whole day.

The applicant must, within seven days of provisional allotment, pay in advance the rent for the whole period of occupation to the Superintendent. A.G.O. 174, 27.

Ordinarily an applicant who does not occupy a bungalow or room allotted to him will forfeit the amount paid; but this may be waived at the discretion of the Resident of Pahang.

Koviloor Acadamy

Miscellaneous.

Fraser's Hill Rest-house and Annexe "Fernhill"— A.G.O. 50, 29.

Charge for a room shall be $2 per day plus 10 cents water-rate per day or part of a day except when the room is occupied by persons not of the same family in which case the charge will be $1.50 per day per person. F.S.G. 145, 33.

A day shall be reckoned from mid-day to mid-day and visitors who occupy a room after mid-day are liable for the rent of that room for the following day.

Members of Fraser's Hill Sanitary Board and Government officers on duty... ... Free F.S.G. 145, 33. A.G.O. 566, 30. N.S.G. 2218, 30.

Halting Bungalows, Cameron Highlands— A.G.O. 152, 30.

The Halting Bungalows are under the charge of the Executive Engineer, Cameron Highlands, and applications for occupation of rooms should be addressed to him. A.G.O. 183, 31. F.S.G. 1672, 31.

Halting Bungalow, Kuantan— Pg. 2909, 06.

Use of a room per night	$1.00
„ „ during day only	.50

Lubok Rakaw and Marau Halting Bungalows, per room per night $1. Pg. 1250, 32.

Sanatorium, Kuala Pahang—(Part of Rest-house used as)—

(i) Up to four days... ... ... Free A.O. 596. 31.

(ii) For each subsequent day and night or part thereof: Pg. G. 1250, 32.

(a) Where the visitors substantive salary is $100 or more per mensem ... $1.50 per day

(b) In all other cases ... ... 1.00 „

All applications must be accompanied by a note or certificate from a Government Medical Officer.

Negri Sembilan.

Rules for Government Bungalows at Port Dickson— G. 1594. 24-2-33.

1. These rules apply to the following bungalows:

(a) Hythe—situated at the 8th mile, Coast Road. This bungalow has two wings, each with two double bedrooms and a lounge. The bungalow may be rented by wings or by the whole bungalow if the size of the party warrants it;

(b) Salcombe—situated at the 8th mile, Coast Road. This bungalow has two wings, each with two double bedrooms and a lounge. The bungalow may be rented by wings or by the whole bungalow if the size of the party warrants it;

(c) Magnolia Bay—situated at the 4½ mile, Coast Road; accommodation, four double bedrooms;

(d) Sanatorium—situated at the 2nd mile, Coast Road. This bungalow has two wings, each with two double bedrooms. The bungalow may be rented by wings or by the whole bungalow if the size of the party warrants it;

(e) Clifton—situated at the 2nd mile, Coast Road; accommodation, three double bedrooms.

Koviloor Acadamy

2. PERMITS.—All applications for permits to occupy must be addressed in writing to the Lady Supervisor of Bungalows, Port Dickson. Permits for the occupation of any of these bungalows for a term of not exceeding fourteen days, in the first instance, may be obtained by persons of the following classes:

(*a*) Officers in the service of the Federated Malay States, the Unfederated Malay States, or the Colony, and resident in the Federated Malay States, and Naval, Military and Air Officers serving in the Federated Malay States, Unfederated Malay States, or the Colony:

Provided that no bungalow shall be occupied by Naval, Military and Air Officers in the aggregate for more than 60 days in any one year.

(*b*) Officers in the service of the Federated Malay States, the Unfederated Malay States, or the Colony, and not resident in the Federated Malay States, and Officers of the Federated Malay States Railways.

(*c*) Private residents and visitors.

3. Applications for the use of such bungalows will be received as follows:

(i) From persons in class (*a*) within two months of the date from which occupation is to commence

(ii) From persons in class (*b*) within six weeks of the date from which occupation is to commence.

(iii) From persons in class (*c*) within one month of the date from which occupation is to commence.

Priority will usually be given to applications from persons in classes (*a*) and (*b*) made on the grounds of ill-health if supported by a medical certificate.

4. These bungalows are available for Government servants drawing salaries of not less than $400 per mensem. In the absence of an application from any such persons, a bungalow may be allotted to other Government servants or to private persons at the discretion of the District Officer.

5. RENTAL.—The rents chargeable are:

Hythe (per wing)	$4.25 per day
Salcombe (per wing)	4.25 „
Magnolia Bay	5.00 „
Sanatorium (each wing)	3.00 „
„ (each room)	2.00 „

G. 4093, 2-6-33.

These rates include the charges formerly made for service and lighting.

Rents chargeable for occupation of the undermentioned bungalows during the day time are: G. 4092, 2-6-33.

Salcombe	$1.50 per wing
Hythe	1.50 „
Sanatorium	1.00 „
Magnolia Bay	1.50 „

Koviloor Acadamy

Miscellaneous.

6. When application is made for a bungalow, the Lady Supervisor of Bungalows, with the approval of the District Officer, will notify the applicant of the accommodation available, and the rent, if any, payable. If such accommodation is accepted, the rent for the whole period must be paid in advance within seven days of the receipt of this notification. The Lady Supervisor of Bungalows will then issue a permit to occupy. All permits are strictly non-transferable. Rent will only be refunded provided a permit holder surrenders the permit in sufficient time to admit of the bungalow being relet, and then only in respect of the period during which it is relet.

7. No person in class (*a*) or (*b*) shall be resident continuously in a bungalow for more than 21 days without special permission and no person in class (*c*) shall occupy a bungalow for more than fourteen days at any one time without such permission.

8. Servants.—All bungalows are provided with a caretaker and a water-carrier. Visitors are advised to bring their own boys if a party of four or more is contemplated; otherwise a charge of 50 cents a day will be made.

9. Catering.—The caretaker will cook for visitors who wish to cater for themselves or will supply food on contract for all meals including early morning tea at the following rates per person:

(*a*) Up to three adults in the whole bungalow ... $2.50 per day
Four or five ... ... 2.25 ,,
Six or more ... ... 2.00 ,,

(*b*) If separate meals are taken at the following rates:

Early morning tea	.25
Breakfast	.75
Tiffin	1.00
Afternoon tea	.25
Dinner	1.25

(*c*) Meals consisting of fewer courses are available for those who prefer them. For these the charges are:

Up to three persons...	$2.25 per day
Four or five persons	2.00 ,,
Six or more	1.75 ,,
(*d*) Children's diet	1.25 ,,

10. Drinks.—The caretaker in each bungalow is authorised to sell liquor to visitors at approved rates which are posted in each bungalow.

11. Telephone Charges.—All trunk line fees must be paid to the caretaker before the bungalow is vacated.

12. Miscellaneous.—All bungalows are fully furnished with plate, bed and table linen, mosquito nets, children's cots and camp beds for amahs.

Koviloor Acadamy

13. Visitors are held responsible for all damage done to the bungalow or its fittings; all breakages of crockery, glasses, etc., must be paid for to the caretaker before visitors leave the bungalow. He is provided with a tariff showing the cost of various items. Visitors are requested to use care and consideration towards the furniture in the bungalows, which are fitted up and maintained at considerable expense. Cushions must not to be taken down to the sands, but camp chairs are provided. Under no circumstances shall amahs or ayahs sleep in beds provided for visitors.

14. A book is kept in each bungalow in which visitors are requested to enter the time of arrival and departure and any charges paid to the caretaker.

15. COMPLAINTS.—The Lady Supervisor of Bungalows is in charge of all the bungalows and is responsible for the discipline, etc., of servants. All cases of incivility or inattention should be communicated to her. (Telephone No. 50.)

A book for suggestions is kept in each bungalow.

16. The District Officer may decline to issue a permit to any person without giving any reason.

17. Visitors shall on no account keep dogs in these bungalows.

RULES FOR "TAMAN SERI" BUNGALOW, PORT DICKSON— G. 1593, 24-2-33.

1. The Bungalow is a semi-detached building, providing accommodation for two families.

2. PERMITS.—All applications for permits to occupy must be addressed to the District Officer, Port Dickson. Permits for occupation of either wing, for a period not exceeding 14 days in the first instance may be issued to:

(*a*) Malay officers of the following classes only—

Malayan Civil Service;
Administrative Branch (excluding Probationers);
Malay Assistant Commissioners of Police;
Malay Probationary Assistant Commissioners of Police;
Malay Chief Inspectors of Police;
Malay Inspectors of Police (excluding Probationers);
Junior Agricultural Assistants (excluding those under $120 per mensem);
Senior Agricultural Assistants and higher posts in Agricultural Department;
Junior Malay Co-operative Officers (excluding those under $120 per mensem);
Malay Co-operative Officers;
Senior Malay Co-operative Officers;
Malay Assistant Inspectors of Schools, Grades I and II;
Malay Teachers, Vernacular Schools, Special Class;
Assistant Medical Officers;
Assistant Surgeons;
Dressers, Special Grade and Grade I.

Koviloor Acadamy

(*b*) Other Malay Officers drawing $120 per mensem or over.

(*c*) Officers of any other nationality drawing $200 per mensem or over.

Applications will be received as follows:

(i) From persons in class (*a*) within two months from the date from which occupation is to commence.

(ii) From persons in classes (*b*) and (*c*) within two weeks from the date from which occupation is to commence. Applicants should state what appointment they hold and what salary they draw.

Priority will be given to applications made on the grounds of ill-health if supported by a medical certificate.

3. SERVANTS.—A caretaker and a water-carrier are provided. Occupants are requested to make their own arrangements for catering.

4. CHARGES.—The rent for each wing is $2 per day. This fee includes the charge formerly made for service and lighting.

5. MISCELLANEOUS.—The Bungalow is fully furnished with plate, bed and table-linen, mosquito nets, etc.

6. Visitors are held responsible for all damage done to the bungalow or its fittings: all breakages of crockery, glasses, etc., must be paid for to the caretaker before visitors leave the Bungalow. The caretaker is responsible for the collection of these sums: he is provided with a tariff showing the cost of various items. Visitors are requested to exercise care and consideration towards the furniture in the Bungalow which is fitted up and maintained at considerable expense. Under no circumstances are cushions and chairs to be taken out of the Bungalow.

7. The District Officer may, with the approval of the British Resident of Negri Sembilan, decline to issue a permit to any person without giving any reason.

RULES FOR THE PORT DICKSON SANATORIA FOR MEMBERS OF THE SUBORDINATE SERVICES, FEDERATED MALAY STATES— *G.* 3517, 8-5-31.

1. These rules apply to the following bungalows:

	Rent per diem. *G.* 338, 13-1-33.
(*a*) PORTSDOWN—Accommodation, two double bed-rooms	$1.25
(*b*) SANDOWN—Accommodation, three double bed-rooms	1.50
(*c*) KINGSDOWN—Accommodation, two double bed-rooms	1.25

These three bungalows are 2¼ miles from Port Dickson and are by the sea-side.

2. These bungalows are available for all members of the subordinate services of the Federated Malay States Government drawing a substantive salary of not less than $60 per mensem. Those who are eligible for "Taman Seri" bungalow and employees of the Federated Malay States Railways shall not be eligible to occupy them. *G.* 3517, 8-5-31.

Koviloor Acadamy

3. Ordinarily, the maximum period of occupation shall be 14 days in a calendar year and this period shall not be exceeded except under very special circumstances.

4. All applications for permits to occupy shall be addressed in writing to the Lady Supervisor of Government Bungalows, Port Dickson, stating in which bungalow accommodation is desired and for what period, and the salary and appointment of the applicant.

5. No application will be considered if received more than two months before the date on which accommodation is desired and applications for "Portsdown" bungalow which are not supported by a medical certificate will not be entertained more than 14 days before the commencement of the period applied for. "Portsdown" bungalow will not be allotted if accommodation is available in the other bungalows. Priority will be given generally to applications supported by a medical certificate.

All permits are strictly non-transferable.

If the accommodation reserved is not wanted by the person to whom the bungalow has been allotted, he must return the permit to the Lady Supervisor of Government Bungalows, Port Dickson, with as little delay as possible. Failure to do so will render the applicant liable to lose the privilege of future allotment.

6. The three bungalows are provided with a caretaker, two water carriers and a gardener.

Visitors are advised to bring their own servants if a large party is contemplated.

Visitors must make their own arrangements for food for themselves and their servants.

7. The bungalows are fully furnished with plate, bed and table linen and mosquito nets, etc.

Visitors are held responsible for all damage done to the bungalows or the fittings. They are requested to exercise care and consideration towards the furniture in the bungalows which are maintained at considerable expense. Under no circumstances should cushions and chairs be taken out of the bungalows. All breakages of crockery, glasses, etc., must be paid for to the caretaker before visitors leave the bungalows. He is provided with a list showing the cost of the various items.

8. Visitors are requested to enter in the book provided for the purpose the time and date of arrival and departure, their names and addresses, the permit number, and any charges paid to the caretaker.

The Lady Supervisor of Government Bungalows is in charge of all the bungalows and is responsible for the discipline, etc., of servants. All cases of incivility or inattention should be communicated to her (Telephone No. 50).

Koviloor Acadamy

MISCELLANEOUS.

9. There is a bathing pagar for the use of the visitors.

10. Music, singing, and all noise after 10 p.m. is forbidden.

11. Visitors shall on no account keep dogs in these bungalows.

12. The District Officer may decline to issue a permit to any person without assigning any reason.

APPLICATION FOR PERMITS FOR OCCUPATION SHOULD BE ADDRESSED AS UNDER:

PERAK—

The Hut, Maxwell's, The Tea Gardens	Secretary to Resident, Perak
Federal Bungalows, Nos. 1 and 2 ...	,, ,,
State Bungalows, Nos. 3 and 4 ...	,, ,,

SELANGOR—

Dusun Tua ...	District Officer, Ulu Langat
Pulau Angsa ...	District Officer, Kuala Selangor
The Gap ...	Executive Engineer, Kuala Kubu

NEGRI SEMBILAN—

Sanatorium ...	Lady Supervisor of Bungalows, Port Dickson
Clifton	,, ,, ,,
Magnolia Bay ...	,, ,, ,,
Hythe	,, ,, ,,
Salcombe ...	,, ,, ,,
Taman Seri ...	District Officer, Port Dickson
Portsdown ...	Lady Supervisor of Bungalows, Port Dickson
Sandown ...	,, ,, ,,
Kingsdown ...	,, ,, ,,

FRASER'S HILL BUNGALOWS, PAHANG—

Magador, Wray, Clifford, Dacres, Polygon, Red Cross House, Victory, Fernhill, Convalescent, Fraser's Hill Rest-house	Superintendent, Fraser's Hill
Kuala Pahang Sanatorium ...	District Officer, Pekan
Halting Bungalow, Cameron Highlands	Executive Engineer, Cameron Highlands

THE CORPORATIONS DUTY ENACTMENT, 1914. F. E. 20, 14.

Fees under section 3 ... ... 3 per cent.

Exemption.—All duty payable in respect of any registered Co-operative Society G. 7927, 29-12-22.

Collector of Stamp Duties is the Collector.

Koviloor Acadamy

Taxes, Duties, Fees, etc.

EDUCATION.

Fee for duplicate School Certificates	$ 1 00	S. 5869, 26. A.G.O. 2044, 16.
,, ,, ,, pass certificate of a Malay Vernacular School	50	C.S.O. 650, 18. A.G.O. 919, 18.

THE VOLUNTEER ENACTMENT, 1924.

F.E. 5, 24.

Malay States Volunteer Regiment.

Casual Travelling Expenses.

Volunteers when compelled to be absent from their normal place of residence on military duty will be paid allowances at the following rates: G. 1949, 10-3-33.

(A) Night allowance: Rate I.—

When neither sleeping accommodation nor food is provided:

	Rate per night.
Europeans and Non-European Officers ...	$5.00
Non-European other ranks	1.50

but in cases where Commandants consider it necessary for volunteers to stay in hotels the actual cost of messing and lodging may be paid on production of bills.

(B) Night allowance: Rate II.—

When sleeping accommodation but no food is provided:

Europeans and Non-European Officers ...	3.00
Non-European other ranks	1.00

(C) Day allowance.—

(i) When travelling on duty for a period exceeding nine hours:

	Rate per day.
Europeans and Non-European Officers ...	$2.00
Non-European other ranks	1.00

(ii) When travelling on duty for a period exceeding five hours but less than nine hours:

Europeans and Non-European Officers ...	1.00
Non-European other ranks	.50

Malayan Volunteer Infantry.

G. 1948, 10-3-33.

Volunteers when compelled to be absent from their normal place of residence on military duty will be paid allowances at the following rates:

(A) Night allowance: Rate I.—

When neither sleeping accommodation nor food is provided:

	Rate per night.
Europeans and Non-European Officers ...	$5.00
Non-European other ranks	1.50

but in cases where Commandants consider it necessary for volunteers to stay in hotels the actual cost of messing and lodging may be paid on production of bills.

Koviloor Acadamy

Miscellaneous.

(B) Night allowance: Rate II.—

When sleeping accommodation but no food is provided:

	Rate per night.
Europeans and Non-European Officers ...	$3.00
Non-European other ranks	1.00

(C) Day allowance.—

(i) When travelling on duty for a period exceeding nine hours:

	Rate per day.
Europeans and Non-European Officers ...	$2.00
Non-European other ranks	1.00

(ii) When travelling on duty for a period exceeding five hours but less than nine hours:

Europeans and Non-European Officers...	1.00
Non-European other ranks	.50

Fee for the Loan of Malay States Volunteer Regiment Tents:

1. For Shamiana not to exceed	$10 first day $ 5 subsequent days	C.S.O.G. 2806, 22.
„ E.P. Tents...	$ 5 first day $ 3 subsequent days	A.G.O. 50, 28.
2. „ Large Durbar Tents	$25 per day	

In addition to all charges for transport and all damages or loss.

THE CO-OPERATIVE SOCIETIES ENACTMENT, 1922. F. E. 7, 22.

Every Co-operative Thrift and Loan Society which shall have been registered and working for a period of three years on the 30th June, 1933, and whose audit is carried out by the Auditor of the Co-operative Societies Department shall pay in respect of the year ending 30th June, 1933, an audit fee of fifty cents for every member on its register of members on the 1st July, 1932, and, in the case of those societies whose financial year terminates on the 31st December, an audit fee in respect of the half-year 1st July, 1932, to 31st December, 1932, of twenty-five cents for every member on its register of members on the 1st July, 1932, and in respect of the year 1st January, 1933, to 31st December, 1933, an audit fee of fifty cents for every member on its register of members on the 1st January, 1933, provided that: G. 3164, 5-5-33.

(i) When a society, before providing for the payment of the audit fee, is unable to pay the profits legally available for distribution a dividend of three per cent. per annum, no audit fee shall be paid;

(ii) When a society, before providing for the payment of the audit fee, is able to pay from such profits a dividend of three per cent. or more per annum, but in consequence of providing for the payment of the audit fee is no longer able to pay from such profits a dividend of three per cent. per annum, the audit fee shall be reduced by such amount as will enable the society to pay from such profits a dividend of three per cent. per annum.

Koviloor Acadamy

TAXES, DUTIES, FEES, ETC.

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REPORT AND PROCEEDINGS

OF THE

COMMITTEE

APPOINTED TO CONSIDER

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PERAK.							
Perak State Map	2 M = "	1929	5 00	7 00	8 00	" "	Showing alienated land, rubber estates, tin mines, etc.
" "	4 M = "	1930	4 00	...	5 00	" "	Showing mileage, altitudes, population of principal towns, schools, etc.
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Town of Ipoh	8 Ch = "	1930	6 00	8 00	10 00	" "	Showing property boundaries and lot numbers (coloured)
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Kroh	5 in.=1 M	1927	1 00	1 25	1 75	,, ,,	In colours with contours
Taiping Hills	,, ,,	1929	1 25	1 50	...	,, ,,	Topo. details
Standard Sheets (numerous)	8 Ch=1 in.	1926-1933	2 00	2 50	...	,, ,,	Showing property boundaries and lot numbers
SELANGOR.							
Selangor State Map ...	2 M= ,,	1929	3 50	5 00	6 00	Map Sales Office, Kuala Lumpur	Showing alienated land, rubber estates, tin mines, etc.
District Maps of Selangor...	1 M= ,,	1927-1928	1 00	2 00	3 00	,, ,,	Districts of Klang, Kuala Langat, Ulu Langat, Kuala Lumpur, Ulu Selangor, Kuala Selangor and sub-district of Sabak Bernam
Kuala Lumpur and Environs	4 in.=1 M	1922	5 00	6 00	7 00	,, ,,	Full topo. details
Town of Kuala Lumpur ...	8 Ch=1 in.	1929	6 00	8 00	10 00	,, ,,	Showing property boundaries, lot numbers and details
Kuala Lumpur Town Sheets	1 Ch= ,,	1931	2 00	2 50	...	,, ,,	,, ,,
,, ,,	,, ,,	1926-1931	,,	,,	...	,, ,,	Topo. details with contours
Town of Kajang	2 Ch= ,,	1925	4 00	5 00	6 00	,, ,,	Showing property boundaries and details with contours
,, Klang	,, ,,	,,	5 00	6 00	8 00	,, ,,	,, ,,
,, Port Swettenham	,, ,,	1930	,,	7 00	,,	,, ,,	Showing property boundaries and details without contours

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SELANGOR—(*cont.*)							
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„ Sepang	„ „	„	„	„	„	„ „	„ „
Village of Sabak	1 Ch= „	1932	„	...	...	„ „	„ „
Town of Klang and Port Swettenham	4 in.=1 M	1927	2 50	3 50	4 50	„ „	With topo. details
Standard Sheets (numerous)	8 Ch=1 in.	1929	2 00	2 50	...	„ „	Showing property boundaries and ot numbers
NEGRI SEMBILAN.							
State Map of Negri Sembilan	2 M= „	1928	3 50	5 00	6 00	„ „	Showing alienated land, rubber estates, tin mines, etc.
District Maps of Negri Sembilan	1 M= „	1930	1 00	2 00	...	Revenue Survey Office, Seremban, and Map Sales Office, Kuala Lumpur	Showing alienation
Town of Seremban	8 Ch= „	„	3 50	4 00	4 50	„ „	Showing property boundaries and public buildings
„ Gemas	4 Ch= „	1928	2 00	2 50	3 50	„ „	With topo. details
„ Kuala Pilah ...	„ „	1931	2 50	3 00	4 00	„ „	Showing property boundaries and details with contours.
„ Klawang	„ „	„	„	„	„	„ „	„ „
Port Dickson Town ...	2 Ch= „	„	2 00	2 50	3 50	„ „	Showing topo. details with contours
Standard Sheets (numerous)	8 Ch= „	1925-1929	„	„	...	Revenue Survey Office, Seremban	Showing property boundaries and lot numbers

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PAHANG.							
Pahang State Map	4 M=1 in.	1928	5 00	7 00	8 00	Map Sales Offices, Kuala Lumpur and Ipoh	Showing alienated land, rubber estates, tin mines, etc.
District Maps of Pahang ...	1 M = „	1925-1929	Various prices	...	...	Revenue Survey Office, Kuala Lipis, and Map Sales Office, Kuala Lumpur	Showing alienation
Town of Bentong	2 Ch= „	1928	14 00	18 00	20 00	„ „	With topo. details, 7 sheets at $2 per sheet
„ Kuantan	„ „	1932	6 00	7 50	At cost	„ „	With topo. details, 3 sheets at $2 per sheet
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„ Temerloh	„ „	1926	...	...	15 00	„ „	Town map
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Fraser's Hill View	...	1930	1 00	...	...	„ „	Panoramic sketch
Standard Sheets (numerous)	8 Ch= „	1929-1932	2 00	2 50	...	Revenue Survey Office, Kuala Lipis	Showing property boundaries and lot numbers
SINGAPORE, S.S.							
Singapore Island	1½ in. =1 M	1927	3 00	4 50	5 00	Survey Office, Singapore, Map Sales Offices, Kuala Lumpur and Ipoh	Showing alienated land, etc.
„ „	1 in. = „	1932	2 50	3 00	3 50	„ „	In colours showing full topo. details, also on cardboard $3
Topographical Sheets (Singapore Island)	4 in. = „	1924	Various prices	...	..	„ „	Sheets sold separately, wall or book form at cost
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SINGAPORE, S.S.—(*cont.*)							
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Town Area	33 ft. =1 in.	1932-1933	2 00	3 00	...	„ „	Showing lot and title boundaries and buildings
Residential Area	1 Ch= „	1932-1933	„	„	...	„ „	Showing lot and title boundaries and details
Country Area	4 Ch= „	1931-1933	„	„	...	„ „	Showing lot and title boundaries
PENANG.							
Penang and Province Wellesley State Map	1 in.=1 M	1931	3 00	5 00	6 00	Survey Office, Penang, Map Sales Offices, Kuala Lumpur and Ipoh	Showing alienated land, rubber estates, etc. (coloured)
Penang Island	4 in.= „	1927	1 50	2 00	2 50	„ „	Full topo. details, 8 sheets make a complete map in wall form $18
„ „	1 in.= „	1929	„	„	„	„ „	Showing topo. details with contours
„ Hills	10 in.= „	1926	2 00	3 00	3 00	„ „	Three sheets make a complete map mounted $8.50
Town of Penang	8 in.= „	1931	1 00	1 50	2 00	„ „	Showing roads
„ Lumut	1 Ch=1 in.	1926	10 00	15 00	...	Map Sales Offices, Kuala Lumpur and Ipoh	Town map (5 sheets)
MALACCA.							
Malacca State Map... ...	1 in.=1 M	1927	4 00	5 00	6 00	„ „	Showing alienated land, rubber estates, mining, etc.
Map of Malacca	4 in.=1 „	1926	1 00	1 50	1 50	„ „	Geological map
Standard Sheets of Malacca	4 Ch=1 in.	1932	2 00	2 50	...	Survey Office, Malacca ...	Showing property boundaries and lot numbers

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UNFEDERATED STATES.							
JOHORE.							
Johore State Map	3 M=1 in.	1934	3 50	5 00	6 00	Survey Office, Johore Bahru, and Map Sales Offices, Kuala Lumpur and Ipoh	Showing alienated land, rubber estates, mining, etc.
" "	1 M= "	1929	2 00	3 00	...	Survey Office, Johore Bahru ...	Showing alienated land, etc. 15 sheets at $2 per sheet
Johore Town Sheets ...	Various	1930-1931	Various prices	...	...	" "	Topo. details without contours
KEDAH AND PERLIS.							
State Map of Kedah and Perlis	2 M=1 in.	1932	5 00	7 50	9 00	Survey Office, Kulim, and Map Sales Offices, Kuala Lumpur and Ipoh	Showing alienated land, etc.
TRENGGANU.							
State Map of Trengganu ...	3 M= "	1930	3 50	5 00	6 00	Survey Office, Trengganu, and Map Sales Offices, Kuala Lumpur and Ipoh	" "
KELANTAN.							
State Map of Kelantan ...	" "	1934	On application	...	...	Survey Office, Kota Bahru ...	" "
Various Forest Reserve Maps	Various (2 in. and 4 in.=1 M)	Various	2 50	...	...	Map Sales Offices, Kuala Lumpur and Ipoh	Topo. detail in colours with contours
TOPO. SHEETS.							
Standard Sheets	1 in.=1 M	Various	1 50	2 00	2 50	" "	Full topo. details in colours. Complete folios at cost
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MUNICIPAL.

THE SANITARY BOARDS ENACTMENT, 1929. F. E. 26, 29.

I.—Assessment Rates for General Purposes, under Sections 25 and 61.

1934.

PERAK.

Larut and Matang.

Sanitary Board area.	Section 25, Rate.			Section 61, Rate.		
Taiping (Assessment Area I)...	10	per cent.	...	10	per cent.	G. 9069, 15-12-33.
Do. (do. do. II)...	8	„	...	8	„	G. 9070, 15-12-33.
Do. (do. do. III)...	2	„	...	2	„	G. 9071, 15-12-33.
Matang, Simpang and Port Weld; Changat Jering, Trong and Padang Gajah; Kamunting, Pondok Tanjong, Batu Kurau and Teluk Kertang	8	„	...	8	„	G. 9074, 15-12-33. G. 9075, 15-12-33.
Selama	8	„	...	8	„	

Krian.

Parit Buntar, Bagan Serai, Simpang Lima, Jalan Bahru, Kuala Kurau...	11	„	...	10	„	

Kuala Kangsar.

Kuala Kangsar and Sungei Siput ...	10	„	...	10	„	
Salak North, Karai, Kati, Gapis Village, Padang Rengas, Parit, Bruas, Sauk, Manong and Lubok Merbau	8	„	...	8	„	

Upper Perak.

Grik and Lenggong	8	„	...	8	„	
Kroh and Klian Intan	8	„	...	8	„	

Kinta.

Ipoh, on the unimproved value ...	1	„	...	10	„	
Batu Gajah, Kampar, Gopeng, Menglembu, Pusing, Tronoh, Lahat, Chemor, Tanjong Rambutan, Tambun, Papan and Siputeh	10	„	...	10	„	
Ampang, Jelapang, Kampong Kepayang, Kuala Dipang, Kopisan, Kota Bahru, Malim Nawar, Simpang Pulai, Sungei Siput (South) and Tanjong Tualang ...	8	„	...	8	„	

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Municipal.

I.—Assessment Rates for General Purposes, under Sections 25 and 61—(*cont.*)

PERAK—(*cont.*)

Batang Padang.

Sanitary Board area.	Section 25, Rate.	Section 61, Rate.
Tapah, Chenderiang, Temoh, Temoh Railway Station, Tapah Road, Bidor, Bikam, Sungkai, Slim, Slim River Station, Trolak and Tanjong Malim	10 per cent.	
Ayer Kuning	8 „	

Lower Perak.

Telok Anson	11 „	... 11 per cent.
Bagan Datoh	8 „	... 8 „
Jendarata	6 „	... 6 „
Utan Melintang	—	... 6 „
Simpang Tiga, Rungkup	—	... 6 „
23rd Mile, Bagan Datoh Road (Selekoh)	—	... 6 „

Sitiawan.

Simpang Ampat and Kampong Koh	9 „	... 9 „
Ayer Tawar	7 „	... 7 „
Sitiawan Village	6 „	... 6 „

Sections 25 and 150 (i):

Batang Padang.	Rate.
Banir and Sungei Prah	8 per cent.

G. 9072, 15-12-33.

Lower Perak.

Utan Melintang, Simpang Tiga, Rungkup, 23rd Mile, Bagan Datoh Road (Selekoh)	6 „

Additional Rates under section 26:

Larut.

Taiping—All holdings and portions of holdings abutting on Station Road, Barrack Road, Main Road, Market Road, Kota Road, Eastern Road, Tupai Road, Cross Street No. 7, Assam Kumbang Road, Main Road (Kota), Market Square, Birch Road, Harrison Street and Chin Ah Yam Lane, which have no houses erected thereon	5 per cent. of annual value

G. 9073, 15-12-33.

Krian.

Parit Buntar, Bagan Serai and Kuala Kurau ...	5 „ „ „

Koviloor Acadamy

Taxes, Duties, Fees, etc.

I.—Assessment Rates for General Purposes, under Sections 25 and 61—(*cont.*)

PERAK—(*cont.*)

Kuala Kangsar

Kuala Kangsar	2 per cent. of annual value
Bruas	5 „ „ „

Kinta.

Kampar—All holdings and portions of holdings abutting on Jalan Gopeng, Jalan Idris, Jalan Bukit, Jalan Ampang, Jalan Balai, Jalan Market, Jalan Tokong and Jalan Mesjid which have no house erected thereon ...	5 per cent.

Lower Perak.

Telok Anson	5 per cent. of annual value
Bagan Datoh	
Jendarata	
Utan Melintang	
Simpang Tiga, Rungkup...	
23rd Mile, Bagan Datoh Road (Selekoh)	

General Water-rate: F. E. 3, 32.

Larut and Matang.	Rates.	
The Sanitary Board area of Taiping, excluding Assessment Area No. III.	2 per cent.	G. 9428, 29-12-33.
The Sanitary Board areas of Matang, Port Weld, Simpang and Kamunting	2 „	
The Telok Kertang Water Supply Area...	2 „	

Krian.

The Sanitary Board areas of Parit Buntar, Bagan Serai, Kuala Kurau and Simpang Lima	2 „	

Kuala Kangsar.

The Kuala Kangsar Water Supply Area	2 „	
The Sanitary Board area of Sungei Siput	2 „	

Kinta.

The Sanitary Board areas of Menglembu, Lahat, Tanjong Rambutan, Batu Gajah, Papan, Pusing, Kampar, Gopeng and Chemor	2 „	
The Tronoh Water Supply Area	2 „	
The Siputeh Water Supply Area	2 „	
The Tambun Water Supply Area	2 „	

Batang Padang.

The Sanitary Board areas of Tapah, Chenderiang and Tanjong Malim	2 „	

Koviloor Acadamy

MUNICIPAL.

I.—ASSESSMENT RATES FOR GENERAL PURPOSES, UNDER SECTIONS 25 AND 61—(*cont.*)

PERAK—(*cont.*)

LOWER PERAK.	Rates.	
The Sanitary Board areas of Teluk Anson, Jendarata and Bagan Datoh	4 per cent.	G. 9428, 29-12-33.
The Villages of Selekoh, Simpang Tiga, Rungkup and Utan Melintang	4 „	
SITIAWAN.		
The Sanitary Board area of Simpang Ampat	3 „	
Exemption—An area of approximately 38 acres forming part of Agricultural lots Nos. 1597 and 1689 within the Sanitary Board area of Sitiawan.		G. 6778, 27-9-29.
Ipoh—0.20 per cent. on the unimproved value of all land.		G. 9421, 29-12-33.
Ipoh—Buildings situated on mining land or on State land or on land reserved for a public purpose and not occupied by the Government	2 per cent. on annual value	G. 9420, 29-12-33.

PERAK.	$ c.	
Certified copies of valuation of Holdings.		By-law 232. G. 7966, 21-10-32.
Fee for each entry in an assessment list in all Sanitary Boards except Kinta...	5 00	G. 7967, 21-10-32.
Kinta	10 00	

SELANGOR.

(*a*) Assessment Rates for General Purposes, Under Sections 25 and 61. 1934. F. E. 26, 29.

KUALA LUMPUR.

Kuala Lumpur—Under Section 25—1.5 per cent. on the unimproved value of all land. G. 9394, 29-12-33.

Kuala Lumpur—Under Section 61—10 per cent. G. 9395, 29-12-33.

Sanitary Board area.	Section 25, Rate.	Section 61, Rate.	
Sungei Besi	7 per centum	Nil.	G. 9393, 29-12-33.
Salak South	8 „ „		
11th Mile, Sungei Besi	5 „ „		
Serdang	5 „ „		
Ampang	7 „ „		
Batu Village	7 „ „		
Kepong	7 „ „		
Batu Caves Village	5 „ „		
Petaling	5 „ „		
Puchong	5 „ „		

"Malay Agricultural Settlement" as gazetted by Notification No. 20 in the *Selangor Government Gazette* of 12th January, 1900, and Notification No. 530 of 20th September, 1901, 3 per cent. G. 9396, 29-12- Secs. 25 and

Koviloor Acadamy

Taxes, Duties, Fees, etc.

I.—Assessment Rates for General Purposes, under Sections 25 and 61—(*cont.*)

SELANGOR—(*cont.*)

Klang.

Sanitary Board area.	Section 25, Rate.	Section 61, Rate.
Klang (sections 1 to 31)	10 per centum	Nil.
Klang (other sections)	5 „ „	
Port Swettenham	10 „ „	
Kapar	7 „ „	
Batu Tiga	5 „ „	
Meru	5 „ „	
Sungei Way	5 „ „	
Sungei Renggam	5 „ „	

G. 9393, 29-12-33.

Telok Datoh and Sepang.

Telok Panglima Garang	9 per centum	Nil.
Jenjarom	9 „ „	
Sungei Manggis	7 „ „	
Telok Datoh	9 „ „	
Banting	12 „ „	
Sungei Raba	7 „ „	
Chodoi	6 „ „	
Kanchong Darat	6 „ „	
Simpang Morib	6 „ „	
Morib	7 „ „	
Kanchong Laut	7 „ „	
Batu Laut	7 „ „	
Sungei Pelek	8 „ „	
Sepang Town	8 „ „	
Salak Town	5 „ „	
Tanjong Duablas	6 „ „	

Ulu Langat.

Kajang Town	10 per centum	Nil.
Semenyih	7 „ „	
Ulu Langat	5 „ „	
Simpang Kachau	5 „ „	
Bangi	5 „ „	
Batu Sembilan	5 „ „	
Cheras	5 „ „	
Sungei Chua	5 „ „	
Dengkil	5 „ „	
Beranang	5 „ „	

Koviloor Acadamy

Municipal.

I.—Assessment Rates for General Purposes, under Sections 25 and 61—(*cont.*)

SELANGOR—(*cont.*)

Kuala Selangor and Sabak Bernam.

Sanitary Board area.	Section 25, Rate.	Section 61, Rate.	
Kuala Selangor Town	12 per centum		G. 9393, 29-12-33.
Pasir Penambang	7 „ „		
Jeram	7 „ „		
Assam Jawa	7 „ „		
Kampong Kuantan	7 „ „	Nil.	
Bukit Rotan	7 „ „		
Batang Berjuntai	7 „ „		
Simpang Tiga	7 „ „		
Sabak Bernam	9 „ „		
Ulu Selangor.			
Kuala Kubu Bharu	9 per centum		
Rasa	9 „ „		
Rawang	9 „ „		
Serendah	9 „ „		
Kuang	8 „ „		
Ulu Yam Bharu	7 „ „	Nil.	
Kerling	7 „ „		
Kalumpang	7 „ „		
Ulu Bernam	7 „ „		
Batang Kali	7 „ „		
Ulu Yam Lama	7 „ „		

(*b*) Additional Rate under section 26: F. E. 26, 29.

Nil.

(*c*) Drainage Rate under section 26: F. E. 26, 29.

Nil.

(*d*) General Water-rate: F. E. 3, 32.

Kuala Lumpur ... Within the water supply area as declared in *Gazette* Notification No. 4080 of 22nd July, 1927, .36 per cent. per annum on the unimproved value of all land within the said water supply area — G. 9423, 29-12-33

Kuala Lumpur—On all buildings on State land, reserves and mining lands situated within the Kuala Lumpur water supply area, declared in *Gazette* Notification No. 4080 of 22nd July, 1927 ... ... 2.4 per cent. per annum. — G. 9427, 29-12-33

"Malay Agricultural Settlement" as gazetted by Notification No. 20 in the *Selangor Government Gazette* of 12th January, 1900, and Notification No. 530 of 20th September, 1901, 2 per cent. per annum. — G. 9426, 29-12-3

Koviloor Acadamy

Taxes, Duties, Fees, etc.

I.—Assessment Rates for General Purposes, under Sections 25 and 61—(*cont.*)

SELANGOR—(*cont.*)

Sungei Besi and Ampang	Water supply areas within the Sanitary Board areas as declared in *Gazette* Notification No. 7320 of 24th December, 1926, 2.4 per cent. per annum on the annual value	G. 9422, 29-12-33.
Rawang and Kuala Kubu Bharu	Within the water supply areas as declared in *Gazette* Notifications Nos. 7322 of 24th December, 1926, and 3156 of 22nd April, 1932, 2 per cent. per annum on the annual value	G. 9424, 29-12-33.
Ulu Bernam in the district Ulu Selangor	Sanitary Board area which has been declared to be a water supply area by *Gazette* Notification No. 9373 of 19th December, 1930, 2 per cent. on the annual value	G. 9425, 29-12-33.
Kajang Sanitary Board area which has been declared to be the water supply area by *Gazette* Notification No. 7321 of 24th December, 1926	1 per cent. per annum on the annual value	G. 9092, 15-12-33.
Kuala Selangor, Assam Jawa, Sungei Buloh	Water supply areas as declared by *Gazette* Notifications Nos. 6355 and 6356 of 12th November, 1926	2 per cent. per annum on the annual value	G. 9093, 15-12-33.
Klang, Port Swettenham	And other Sanitary Board areas within the water supply area declared by *Gazette* Notification No. 2992 of 1911, and amended by *Gazette* Notifications Nos. 6357 of 12th November, 1926 and 7319 of 24th December, 1926	2 per cent. per annum on the annual value	G. 9090, 15-12-33.

KLANG.

Outside Sanitary Board areas but within the boundaries of the water supply area as declared by *Gazette* Notification No. 2992 of 1911 and amended by *Gazette* Notifications Nos. 6357 of 12th November, 1926; 7319 of 24th December, 1926: G. 9094, 15-12-33.

A flat annual rate of $1.10 per acre per annum.

Provided that all consumers who have paid assessment under "The District Water Supply Enactment, 1910," since 1919 shall pay a flat annual water-rate of $1 per acre per annum.

Sepang Sanitary Board area which has been declared a water supply area by *Gazette* Notification No. 9144 of 30th December, 1929, 4 per centum on the annual value of all land, houses and buildings. G. 9091, 15-12-33

CERTIFIED COPIES OF VALUATION OF HOLDINGS. G. 621, 25-1-33.

Fee for each entry in an assessment list $5.

Koviloor Acadamy

Municipal.

I.—Assessment Rates for General Purposes, under Sections 25 and 61—(*cont.*)

NEGRI SEMBILAN.

(*a*) Assessment Rates for General Purposes, under Sections 25 and 61. F. E. 26, 29.

1934.

SEREMBAN.

Sanitary Board area.	Section 25, Rate.	Section 61, Rate.	
Seremban	1.25 per cent. on the unimproved value of all land		G. 7967, 3-11-33.
Mantin, Broga, Nilai, Labu and Rantau	7 per centum		G. 7966, 3-11-33.
Rasah	2 „ „		

PORT DICKSON.

Port Dickson, Pengkalan Kempas and Pasir Panjang	10 per centum	G. 7964, 3-11-33.

JELEBU.

Kuala Klawang	15 per centum	G. 8718, 1-12-33.
Titi	12 „ „	

KUALA PILAH.

Kuala Pilah	9 per centum	G. 9398, 29-12-33.
Bahau	8 „ „	
Johol	7 „ „	

TAMPIN.

Tampin, Part I	8 per centum	G. 9077, 15-12-33.
Tampin, Part II	Nil	
Rembau	8 per centum	
Gemas	8 „ „	
Ayer Kuning South	5 „ „	
Batang Malaka	5 „ „	
Chengkau	5 „ „	
Pedas	5 „ „	

(*b*) Additional Rate under section 26: F. E. 26, 29.

Kuala Pilah	5 per centum	G. 9397, 29-12-33.
Bahau	5 „ „	
Johol	5 „ „	

(*c*) Drainage Rate under section 26: F.E. 26, 29.

Tampin, Part I	4 per cent.	G. 9076, 15-12-33.
Tampin, Part II	2 „ „	
Rembau	4 „ „	
Gemas	4 „ „	
Port Dickson Sanitary Board area as defined in *Gazette* Notification No. 6880, of 9th September, 1932 ...	4 „ „	G. 7965, 3-11-33.

Koviloor Acadamy

Taxes, Duties, Fees, etc.

I.—Assessment Rates for General Purposes, under Sections 25 and 61—(*cont.*)

NEGRI SEMBILAN—(*cont.*)

Tampin—(*cont.*)

Sanitary Board area.		
Port Dickson and Si-Rusa extended Sanitary Board area (under section 150) as defined in *Gazette* Notification No. 5408 of 28th July, 1933	4 per cent.	
Pasir Panjang Sanitary Board area as defined by *Gazette* Notification No. 2175 of 13th April, 1928, excluding the original area defined by Notification No. 1705 of 8th June, 1917	4 „ „	
(*d*) General Water-rate:		F. E. 3, 32.
Port Dickson within the Sanitary Board area as defined by *Gazette* Notification No. 6880 of 9th September, 1932 ...	4 „ „	*G.* 7999, 3-11-33.
Port Dickson within the water supply area as defined in *Gazette* Notification No. 9018 of 2nd December, 1932	1 „ „	
Tampin, Part I	4 „ „	*G.* 9095, 15-12-33.
Rembau	4 „ „	
Gemas	4 „ „	
Pedas	4 „ „	
Kuala Klawang	4 „ „	*G.* 8738, 1-12-33.
Kuala Pilah	4 „ „	*G.* 9429, 29-12-33.
Bahau	4 „ „	
Seremban	0.25 per cent. on the unimproved value of all holdings	*G.* 8737, 1-12-33.
Rasak	2 per cent.	*G.* 7997, 3-11-33.
Rantau	4 „ „	
Tampin-Chembong mukim—E.M.R. 1,229, lot 1,320 area 9 acres 33 poles—Flat rate of $1.50 per acre per annum		*G.* 9430, 29-12-33
Rembau and Pedas	4 „ „	*G.* 2742, 7-4-33.

Certified Copies of Valuation of Holdings. By-law 234. *G.* 7968, 21-10-33

Fee for each entry in an assessment list $5.

Koviloor Academy

Municipal.

I.—Assessment Rates for General Purposes, under Sections 25 and 61—(*cont.*)

PAHANG.

(*a*) Assessment Rates for General Purposes, under Sections 25 and 61. F. E. 26, 29.

1934.

Kuala Lipis.

Sanitary Board area.	Section 25, Rate.	Section 61, Rate.	
Kuala Lipis	10 per cent.	10 per cent.	G. 333, 12-1-34.
Jerantut	7½ „ „	7½ „ „	G. 335, 12-1-34.

Raub.

Raub	10 „ „	10 „ „
Tras	7 „ „	7 „ „
Tranum	7 „ „	

Bentong.

Bentong	10 „ „	10 „ „
Ketari	8 „ „	8 „ „
Karak...	8 „ „	8 „ „

Temerloh.

Temerloh	10 „ „	10 „ „
Kuala Krau	7 „ „	7 „ „
Mentakab	10 „ „	10 „ „
Mengkarak	7 „ „	7 „ „
Triang	7 „ „	7 „ „
Mempateh	7 „ „	7 „ „
Kerdau	7 „ „	7 „ „
Temerloh Sanitary Board extended area	7 „ „	7 „ „
Mentakab Sanitary Board extended area	7 „ „	7 „ „
3rd Mile, Karak Road ...	7 „ „	7 „ „

Kuantan.

Kuantan	10 „ „	10 „ „
Gambang	7½ „ „	7½ „ „
Beserah	7 „ „	7 „ „
Tanjong Lumpur	7 „ „	7 „ „

Koviloor Acadamy

Taxes, Duties, Fees, etc.

I.—Assessment Rates for General Purposes, under Sections 25 and 61—(*cont.*)

PAHANG—(*cont.*)

Pekan.

Sanitary Board area.	Section 25, Rate.	Section 61, Rate.
Pekan:		
(*a*) On all rateable holdings situated within the Sanitary Board area but outside the town limit	5 per cent. ...	5 per cent.
(*b*) On all other rateable holdings	7½ „ „ ...	7½ „ „

Cameron Highlands.

	Section 25.	
Within the Sanitary Board area as described in *Gazette* Notification No. 7962, 3-11-33.	$2 per month per private house	G. 9399, 29-12-33.

(*b*) Additional Rate under section 26: F. E. 26, 29.

Kuala Lipis.

Sanitary Board area.		
Kuala Lipis	8 per cent.	G. 334, 12-1-34
Jerantut	5 „ „	

Raub.

Raub	10 „ „
Tras	5 „ „
Tranum	5 „ „

Bentong.

Bentong	10 „ „
Ketari...	5 „ „
Karak...	5 „ „

Temerloh.

Temerloh	5 „ „
Kuala Krau	5 „ „
Mentakab	5 „ „
Mengkarak	5 „ „
Triang	5 „ „

Koviloor Acadamy

Municipal.

I.—Assessment Rates for General Purposes, under Sections 25 and 61—(*cont.*)

PAHANG—(*cont.*)

Temerloh—(*cont.*)

Sanitary Board area.

Kerdau	5 per cent.
Mempateh	5 „ „
Temerloh Sanitary Board extended area	5 „ „
Mentakab Sanitary Board extended area	5 „ „
3rd Mile, Karak Road ...	5 „ „

Kuantan.

Kuantan	10 „ „
Gambang	5 „ „

Pekan.

Pekan	5 „ „

(*c*) Drainage Rate under section 26: F. E. 26, 29.

Nil.

(*d*) General Water-rate: F.E. 3, 32.

Mentakab, Kuantan, Beserah, Bentong, Raub, Tras, Pekan, Lipis and Karak (in Bentong) ...	2 per cent.	G. 244, 11-1-24. G. 6796, 9-12-27.
Temerloh (which is gazetted as water supply area by Notification No. 6094 of 12th August, 1932)	2 „ „	G. 6095, 12-8-32.

Certified Copies of Valuation of Holdings. G. 1939, 10-3-33.

Fee for each entry in an assessment list $5.

II.—Bath-houses.—The right to collect one cent on all bathers in Government bath-houses is farmed.

III.—Boarding Houses—For licence fees, *see* page 159.

IV.—Building Fees (Plans) *†— By-law 5 (ii).

	$ c.
(*a*) For every brick building not exceeding 1,000 square feet in area and consisting of a ground storey only	7 50
(*b*) For every brick building not exceeding 1,000 square feet in area and two storeys in height	15 00

* Plans for churches and schools are charged half rates.

† In Perak and Selangor, for every plan furnished by the Board the fee charged is $10.

Koviloor Acadamy

IV.—BUILDING FEES (PLANS)—(*cont.*)	$	c.	
(*c*) For every additional storey	3	00	
(*d*) „ „ 100 square feet or fraction of 100 square feet of area		75	
(*e*) For every pillar and plank building—a fee at one-half of the above rates.			
(*f*) For every open atap shed not intended for human habitation—a fee at one-quarter of the rates for brick buildings.			
(*g*) For a series or row of buildings of the same plan and material when passed and built at the same time—a deduction on every building after the first of 10 per cent. where the buildings do not exceed five in number and a further deduction of 5 per cent. on the 6th and every additional building.			
(*h*) For alterations to existing buildings—fees at one-half of the rates for new buildings provided that in Kinta, Kuala Kangsar, Krian, Batang Padang, Lower Perak, Larut, Selama, Negri Sembilan and Pahang where the alterations consists only of the provision of partitions or cubicles or similar non-structural alterations the fees shall be—			G. 4618, 28-7-22. G. 7248, 17-11-22. G. 2191, 15-5-29. G. 551, 17-1-30.
(*a*) For one partition or cubicle or one similar non-structural alteration	1	00	
(*b*) For every additional partition or cubicle or similar non-structural alteration		50	
(*i*) For alterations on passed plans	* 2	00	
(*j*) For every bridge, wharf, wall or other special building and for every atap dwelling-house: for every 100 square feet	1	00	G. 6255, 10-11-27.
Provided that in Selangor for every 100 square feet or fraction of 100 square feet of area			

For permission to deposit building materials on any public roadway— By-law 29 (ii).

For every 16 feet of frontage by 1 foot in width of roadway, per month or part of a month		50
For every additional foot in width of roadway		50

(i) No building shall be constructed of or roofed with atap or corrugated iron or material similar to either of them, without the special permission in writing of the Board. By-law 35. S. G. 670, 25-2-16. N.S. G. 671, 25-2-16.

(ii) Such permission may take the form of a licence, to be issued under this by-law and any such licence may be subjected to a condition, to be expressed therein limiting the time during which the building whereto the licence relates may remain erected. At the expiration of the time so limited, or of such further time (if any) as the Board may allow, such building shall be removed by the owner thereof. Pg. G. 753, 3-3-16. F. E. 13, 16.

* This fee of $2 is charged for non-structural alterations to existing buildings in Selangor. S.G. 2317, 31.

Koviloor Acadamy

IV.—BUILDING FEES (PLANS)—(*cont.*)

(iii) A fee not exceeding five dollars shall be payable for a licence under this by-law 35.

(iv) Where plans are not submitted or required, a fee not exceeding $5 shall be payable for each building approved under this by-law (Perak *only*). G. 3939, 29-6-23.

THE CRUELTY TO ANIMALS PREVENTION ENACTMENT, 1910. F. E. 6, 10.

V.—ANIMAL INFIRMARY SCALE OF FEES CHARGED FOR MEDICINES OR TREATMENT—

(i) KUALA LUMPUR— G. 2532, 7-4-33.

1. Advice, only	Free	
2. Sale of Medicines—		$ c.
Ordinary mixtures, lotions, liniments	2 oz.	50
,, ,, ...	4-6 ,,	1 00
,, ,, ...	8-12 ,,	2 00
Pills and powders, small animals	per doz.	2 00
Powders, horse and cattle	per oz.	25
Drenches ,, ,, ...	each	1 00
,, sheep and goats	,,	50
Horse balls	,,	1 00
Ointments, ordinary	per oz.	50
Single doses of medicines, application of lotions, etc		25
Poultices—	$ c.	$ c.
Special medicines proportionate to cost	25-	1 00
3. Surgery—		
Simple wound dressing or cleaning	25-	1 00
Minor operations, small animals	2 50-	5 00
,, ,, local anaesthesia	5 00-	10 00
Major operations, small animals		10 00
Minor operations, horses and cattle	2 50-	10 00
Major ,, ,, ...	10 00-	25 00
4. Destruction and disposal of animals—		
Destruction only		1 00
Destruction and burial of carcase, or burial of carcase of animal died in infirmary—		
Horses		10 00
Ponies under 12 hands and cattle		5 00
Sheep and goats		1 00
Dogs and cats (except "in-patients")		1 00

Koviloor Acadamy

V.—ANIMAL INFIRMARY SCALE OF FEES CHARGED FOR MEDICINES OR TREATMENT—(*cont.*)

KUALA LUMPUR—(*cont.*)

	$ c.	
5. Post-mortem examinations—		G. 2532, 7-4-33.
Horses, ponies and cattle	10 00	
Sheep and goats	2 50	
Dogs, cats and other small animals	1 00	
Poultry	50	
6. Livery fees—		
Horses ... ... per day	1 00	
Ponies under 12 hands and cattle ... ... „	75	
Sheep and goats ... ... „	25	
Large dogs ... ... „	75	
Medium sized dogs ... ... „	50	
Small dogs and cats ... ... „	25	
7. In-patients, inclusive fee (but excluding operations)—		
Horses ... ... „	2 50	
Ponies under 12 hands and cattle ... ... „	1 50	
Sheep and goats ... ... „	50	
Large dogs ... ... „	1 00	
Medium sized dogs ... ... „	75	
Small dogs and cats ... ... „	50	
(Special diets by arrangement)		

	$ c.	$ c.
8. Private practice, for visiting only—		
Within town limits...	per visit 2 50	-5 00
Outside town limits...	transport extra	

(ii) TAIPING—

	$ c.	
Livery—		
Horses, each one day or part of a day	75	G. 6560, 3-10-24.
Ponies „ „	60	
Cattle „ „	60	
Cattle (special diet) each one day or part of a day	...75c. to $1	
Dogs, cats or other small animals, each one day or part of a day	25	
Dogs, cats, etc. (special diet), each one day or part of a day	...40 to 50c.	
Where food is supplied by the owner, with the approval of the Veterinary Inspector, the charges for each animal for a day or part of a day shall be	10	

Koviloor Acadamy

Municipal.

V.—Animal Infirmary—(*cont.*)

Taiping—(*cont.*)

	$ c.
Minor operations as—	
Stitching wounds, opening abscesses, removing small tumours, amputation of tail, castration—cat or other small animals	2 00
Major operations as—	
Castration, horse	5 00
,, bull	3 00
Amputation of horn	5 00
Operations on eye	$5 to $10
Other operations	$3 to $10
Destroying horses or cattle, each...	3 00
Burial of carcases of horses or cattle which die or are destroyed in the Infirmary, each	2 00
Destroying dogs, cats or other small animals and burying of carcases, each	2 00

Medicine will be charged for according to current prices. Discretion to reduce or waive payment of fees in the case of poor people may be used.

Seremban and Kuala Pilah.

G. 8789, 18-12-31.

		$ c.
1.	Advice	Free
2.	Medicines—	
	Ordinary mixtures, lotions or liniments ... ... 2 oz. ...	50 *a*
	Ordinary mixtures, lotions or liniments ... ... 4-6 oz. ...	1 00 *a*
	Ordinary mixtures, lotions or liniments ... ... 8-12 oz. ...	2 00 *a*
	Pills and powder (small animal) per doz. ...	1 00
	Powders, horse and cattle ... each ...	50
	Drenches ,, ... ,, ...	1 00 *b*
	,, sheep and goats ... ,, ...	50
	Single dose of medicine or application of lotion or liniments... ,, ...	25
	or daily for a week... ... — ...	1 00
	Horse balls ... ... — ...	30
	Ointments, ordinary ... ... per oz. ...	50
	Special medicines proportionate to cost	

Note.—*a*. Or alternatively 50 cts. per 2 oz. *b*. For a simple drench. Tonic (or similar) drenches, to be repeated over a period, at a reduced rate—50 cts. each or $3 per week.

Koviloor Acadamy

V.—ANIMAL INFIRMARY—(*cont.*)

3. OPERATIONS— G. 8789, 18-12-31.

			$ c.
Simple wound dressing and cleaning	—	...	25
or daily for a week	—	...	1 00
Minor operations—small animals	—	...	$2.50 to $ 5.00
„ „ with local anaesthesia...	—	...	$5.00 to $10.00
Major „ small animals, with general anaesthesia...	—	...	10 00
Minor „ horse and cattle	—	...	$5.00 to $10.00
Major „ „ ...	—	...	$10.00 to $25.00
4. DESTRUCTIONS OF ANIMALS ...	—	...	1 00 *a*

F. E. 4, 10. G. 906, 14. G. 3035, 13. G. 1095, 28. G. 2309, 29. G. 7659, 7-12-28. Pk. G. 641, 08. Pk. G. 791, 07. G. 2741, 17.

THE BURIALS ENACTMENT, 1910.

VI.—CEMETERY FEES, KUALA LUMPUR, KAJANG, KLANG, IPOH, TELOK ANSON, BATU GAJAH, TAIPING, SEREMBAN AND PARIT BUNTAR—

	$ c.
(i) For each interment (to include the cost of opening and filling up the grave)	3 00
For the use of hearse or bier	2 00 G. 5291, 31.
For pullers for hearse, each *	50
For use of motor hearse *...	10 00
For permission to erect a cross, or other simple memorial, of wood or other perishable material	1 00
For permission to erect a cross, headstone, railing, slab, or other memorial of a permanent nature	5 00
For setting apart one or more contiguous plots (not exceeding six) for the burial of any person or of any member of his family, for each plot	25 00
For permission to erect an arch or family vault extending over one or more plots, for each plot	25 00

(ii) In cases where it is certified either by the Chief Police Officer, Chairman, Sanitary Board, or by the Minister of the religion of the deceased, that the deceased has left no relatives or friends of sufficient means to pay the above fees, the fees shall be remitted.

The Clergyman officiating at a burial service is entitled to a fee of three dollars.

MOHAMMEDAN CEMETERY, AMPANG ROAD, KUALA LUMPUR— G. 127, 2-10-25.

For every burial, fee not to exceed $5 as may be fixed by the Sanitary Board, Kuala Lumpur, with the exception of the burial of persons who die possessed of no property or who have no relations or friends able to pay.

Such fees to be credited to a Fund called "The Ampang Road Mohammedan Cemetery Fund."

[For burial ground licences, *see* page 136.]

a. The owner to pay also any expenses incurred in the burial or disposal of the carcase. * Kuala Lumpur only. [N.S.F. 743/31.]

Koviloor Acadamy

Municipal.

VII.—Commission—

(1) For collecting Revenue from Electric Light and Power:

Kinta	3½ per cent.	K. Lumpur ...	2 per cent.	F.S.G. 3157, 30.
Larut and Matang	3½ „	Seremban ...	1 „	A.G.O. 518, 30.

(2) For collecting Water-rate:

Sanitary Board areas.	Public water supply.	Private water supply.	
Perak.			
Batang Padang	3½ per cent. ...	3½ per cent.	
Kinta	3½ „ ...	7½ „	
Krian	3½ „ ...	3½ „	
Kuala Kangsar	3½ „ ...	3½ „	
Taiping	3½ „ ...	3½ „	
Telok Anson	3½ „ ...	3½ „	
Selangor.			
Kuala Lumpur	5 per cent. ...	7½ per cent.	
Klang	6 „ ...	6 „	
Ulu Langat	2 „ ...	2 „	
Ulu Selangor	5 „ ...	5 „	
Negri Sembilan.			
Seremban	8 per cent. ...	8 per cent.	A.G.O. 508, 25.
Port Dickson ...	...$120 per annum ...	8 „	
Kuala Pilah	8 per cent. ...	8 „	
Tampin	8 „ ...	8 „	A.G.O. 508, 25.
Jelebu	8 „ ...	8 „	N.S.G. 1669,
Pahang.			
Kuala Lipis	3½ per cent. ...	3½ per cent.	
Raub	3½ „ ...	3½ „	
Bentong	3½ „ ...	3½ „	
Temerloh	3½ „ ...	3½ „	
Kuantan	3½ „ ...	3½ „	
Pekan	3½ „ ...	3½ „	Pg. F. 283, 33.

(3) For collecting Education rate:

Sanitary Board areas, Perak	3½ per cent.	Pk. 109, 24. A.G.O. 650, 29.
„ „ „ Negri Sembilan ...	3½ „	N.S.F. 522, 29.
„ „ „ Pahang	3½ „	Pg. 1065, 30. A.G.O. 60, 31.

VIII.—Common Lodging House—

	$ c.	
Fee for, per annum	10 00	By-law 165.

[For definition of common lodging-house, *see* section 2, E. 4-19.]

IX.—Conservancy—

Selangor.—Not exceeding $3 p.m. per bucket payable quarterly in advance in January, April, July and October. By-law 186.

Negri Sembilan.—Not exceeding $2 p.m. per bucket payable quarterly in advance in January, April, July and October or half yearly in advance in January and July. G. 531, 15-1-32.

Other States.—Not exceeding $2 p.m. per bucket payable quarterly in advance. By-law 186.

Koviloor Acadamy

Municipal.

XII.—Electric Light—(*cont.*)

Kuala Lumpur.

	$ c.	G. 5022, 18-7-30.
1. Energy consumed for lighting, fans and small domestic appliances not separately metered, per Board of Trade Unit	20	
2. Town Hall—		
Public meetings, each	3 00	
Rehearsals, each	2 50	
Ordinary entertainments, per night	20 00	
Cinematograph, per night	15 00	
Dances, per night	30 00	
3. Hire, including maintenance, of domestic apparatus as supplied by the Electrical Department, per month, or any part of a month	1 00	
4. Hire, including maintenance but excluding lamps, of table lamp standards supplied by the Electrical Department, per month, or any part of a month ...	50	

STREET LIGHTING.

5. For energy consumed, including switching maintenance, and re-lamping, per Board of Trade Unit nominally consumed	12½	

MISCELLANEOUS.

6. For energy consumed for cooking, heating and small motors separately metered, per Board of Trade Unit consumed	04	
7. Charging accumulators, for motor cars used on Government service only, per charge	1 00	

POWER FOR LARGE CONSUMERS.

8. Power rates to be adjusted to a capital charge of $40 per k.w. per annum of maximum demand and a running charge of 3 cents per Board of Trade Unit to 2¼ cents per Board of Trade Unit, according to nature of the load, provided that only a flat rate of 2½ cents per Board of Trade Unit shall be charged for all Chinese-owned mines. G. 8230, 4-12-31.

Ipoh.

	$ c.	G. 5022, 18-7-30.
1. Energy consumed for lighting, fans, and small domestic appliances not separately metered, per Board of Trade Unit	20	
2. Hire, including maintenance of domestic apparatus as supplied by the Electrical Department, per month, or any part of a month	1 00	
3. Hire, including maintenance but excluding lamps, of table lamp standards, supplied by the Electrical Department, per month or any part of a month	50	

Koviloor Acadamy

XII.—ELECTRIC LIGHT—(*cont.*)

STREET LIGHTING.

	$ c.	
4. For energy consumed, including switching, maintenance and re-lamping, per Board of Trade Unit nominally consumed...	15	G. 5022, 18-7-30

MISCELLANEOUS.

5. For energy consumed for cooking, heating and small motors separately metered, per Board of Trade Unit	05	
6. For charging accumulators for motor cars used on Government service only, per charge	1 00	

THE AMUSEMENT PARK AND THE RAILWAY DEPARTMENT, IPOH. F.S.G. 1484, 32. Pk. G. 1666, 32.

1—	2,000 units per month	.20 cts. per unit for lighting.	
2,001—	3,000	,, .18 ,,	,,
3,001—	4,000	,, .16 ,,	,,
4,001—	5,000	,, .15 ,,	,,
5,001—	6,000	,, .14 ,,	,,
6,001—	7,000	,, .13 ,,	,,
7,001—	8,000	,, .12 ,,	,,
8,001—	10,000	,, .11 ,,	,,
Power units		.05 ,,	per unit.

SEREMBAN.

1. Current consumed for lighting, fans and small domestic appliances not separately metered, per Board of Trade Unit	20
2. Hire, including maintenance, of domestic apparatus as supplied by the Electrical Department, per month or any part of a month	1 00
3. Hire, including maintenance but excluding lamps, of table lamp standards supplied by the Electrical Department, per month or any part of a month	50

STREET LIGHTING.

4. For energy consumed, including switching, maintenance and re-lamping, per Board of Trade Unit nominally consumed	20

MISCELLANEOUS.

5. For energy consumed for cooking, heating and small motors separately metered, per Board of Trade Unit	05
6. Charging accumulators for motor cars used on Government service only, per charge	1 00

Koviloor Acadamy

Municipal.

XII.—Electric Light—(*cont.*)

Klang and Port Swettenham.

	$	c.	
1. Energy consumed for lighting, fans and small domestic appliances not separately metered, per Board of Trade Unit		20	
2. Hire, including maintenance, of domestic apparatus as supplied by the Electrical Department, per month or any part of a month	1	00	
3. Hire, including maintenance but excluding lamps, of table lamp standards supplied by the Electrical Department, per month or any part of a month ...		50	

STREET LIGHTING.

4. For energy consumed, including switching, maintenance and re-lamping, per Board of Trade Unit nominally consumed...		20	

MISCELLANEOUS.

5. For energy consumed for cooking, heating and small motors separately metered, per Board of Trade Unit		05	*G.* 5022, 18-7-30.
6. Charging accumulators for motor cars used on Government service only, per charge	1	00	

Taiping.

1. Energy consumed for lighting, fans and small domestic appliances not separately metered, per Board of Trade Unit		23	*G.* 6940, 29-9-33.
2. Hire, including maintenance, of domestic apparatus as supplied by the Electrical Department, per month or any part of a month	1	00	*G.* 8230, 4-12-31.
3. Hire, including maintenance but excluding lamps, of table lamp standards supplied by the Electrical Department, per month or any part of a month		50	

STREET LIGHTING.

4. For energy consumed, including switching, maintenance and re-lamping, per Board of Trade Unit nominally consumed		20	

MISCELLANEOUS.

5. For energy consumed for cooking, heating and small motors separately metered, per Board of Trade Unit...		04	*G.* 6940, 29-9-33.
6. Charging accumulators for motor cars used on Government service only, per charge	1	00	*G.* 8230, 4-12-31.

Koviloor Acadamy

XII.—ELECTRIC LIGHT—(*cont.*)

UNION CINEMA, TAIPING

F.S.G. 1484, 32.
Pk. G. 1666, 32.

1— 2,000	units per month	.20 cts. per unit for lighting.
2,001— 3,000	„	.18 „ „
3,001— 4,000	„	.16 „ „
4,001— 5,000	„	.15 „ „
5,001— 6,000	„	.14 „ „
6,001— 7,000	„	.13 „ „
7,001— 8,000	„	.12 „ „
8,001—10,000	„	.11 „ „
Power units		.05 „ per unit.

BATU GAJAH.

G. 8230, 4-12-31.

	$ c.
1. Energy consumed for lighting, fans and small domestic appliances not separately metered, per Board of Trade Unit	20
2. Hire, including maintenance, of domestic apparatus as supplied by the Electrical Department, per month or any part of a month	1 00
3. Hire, including maintenance but excluding lamps, of table lamp standards supplied by the Electrical Department, per month or any part of a month	50

STREET LIGHTING.

4. For energy consumed, including switching, maintenance and re-lamping, per Board of Trade Unit nominally consumed	20

MISCELLANEOUS.

5. For energy consumed for cooking, heating and small motors separately metered, per Board of Trade Unit ...	06
6. Charging accumulators for motor cars used on Government service only, per charge	1 00

KUALA LIPIS.

G. 5022, 18-7-30.

1. Energy consumed for lighting, fans and small domestic appliances not separately metered, per Board of Trade Unit	25
2. Hire, including maintenance, of domestic apparatus as supplied by the Electrical Department (excepting refrigerators), per month or any part of a month ...	1 00
3. Hire, including maintenance, of refrigerators as supplied by the Electrical Department, per month or any part of a month	12 50
4. Hire, including maintenance but excluding lamps, of table lamp standards as supplied by the Electrical Department, per month or any part of a month	50

Koviloor Acadamy

MUNICIPAL.

XII.—ELECTRIC LIGHT—(*cont.*)

	$ c.	
STREET LIGHTING.		
5. For energy consumed, including switching and re-lamping, per Board of Trade Unit nominally consumed ...	20	
MISCELLANEOUS.		
6. For energy consumed for cooking, heating and small motors separately metered, per Board of Trade unit	05	
7. Charging accumulators for motor cars used on Government service only, per charge	1 00	
RAUB AND BENTONG.		
1. Energy consumed for lighting, fans and small domestic appliances not separately metered, per Board of Trade Unit—for Raub only	22	*G.* 8230, 4-12-31.
for Bentong only	20	
2. Hire, including maintenance, of domestic apparatus as supplied by the Electrical Department, per month or any part of a month	1 00	*G.* 5022, 18-7-30.
3. Hire, including maintenance but excluding lamps, of table lamp standards supplied by the Electrical Department, per month or any part of a month	50	
STREET LIGHTING.		
4. For energy consumed, including switching, maintenance and re-lamping, per Board of Trade Unit nominally consumed	15	
MISCELLANEOUS.		
5. Fo energy consumed for cooking, heating and small motors separately metered, per Board of Trade Unit	10	
6. Charging accumulators used on Government service only, per charge	1 00	
RAWANG.		
1. Energy consumed for lighting, fans and small domestic apparatus not separately metered, per Board of Trade Unit	20	*G.* 5022, 18-7-30.
STREET LIGHTING.		
2. For energy consumed, including switching, maintenance and re-lamping, per Board of Trade Unit nominally consumed	15	
3. For energy consumed for cooking, heating and small motors separately metered, per Board of Trade Unit	05	

Koviloor Acadamy

Taxes, Duties, Fees, etc.

XII.—Electric Light—(*cont.*)

	$ c.	
Gemas.		
1. Energy consumed for lighting, fans and small domestic appliances not separately metered, per Board of Trade Unit	25	*G.* 8230, 4-12-31.
2. Hire, including maintenance, of electric cookers and water heaters as supplied by the Electrical Department, per month or any part of a month	1 00	
3. Hire, including maintenance, of ceiling and table fans as supplied by the Electrical Department, per month or any part of a month	1 00	
4. Hire, including maintenance but excluding lamps, of table lamp standards supplied by the Electrical Department, per month or any part of a month	50	
Street Lighting.		
5. For energy consumed, including switching, maintenance and re-lamping, per Board of Trade Unit nominally consumed	20	
Miscellaneous.		
6. For energy consumed for cooking, heating and small motors separately metered, per Board of Trade Unit	04	N.S.G. 1460, 30.
7. Charging accumulators for motor cars used on Government service only, per charge	1 00	*G.* 8230, 4-12-31.
Kuantan.		
1. Energy consumed for lighting, fans and small domestic appliances not separately metered, per Board of Trade Unit	25	*G.* 6406, 11-9-31.
2. Hire, including maintenance, of electric cookers and water heaters as supplied by the Electrical Department, per month or any part of a month	1 00	
3. Hire, including maintenance, of ceiling and table fans as supplied by the Electrical Department, per month or any part of a month	1 00	
4. Hire, including maintenance but excluding lamps, of table lamp standards supplied by the Electrical Department, per month or any part of a month	50	
Street Lighting.		
5. For energy consumed, including switching, maintenance and re-lamping, per Board of Trade Unit nominally consumed	20	*G.* 6406, 11-9-31.
Miscellaneous.		
6. For energy consumed for cooking, heating and small motors separately metered, per Board of Trade Unit	05	
7. Charging accumulators for motor cars used on Government service only, per charge...	1 00	

Koviloor Acadamy

Municipal.

XII.—Electric Light—(*cont.*)

Kajang.

	$ c.	
1. For energy consumed for lighting, fans and small domestic appliances not separately metered, per Board of Trade Unit	20	*G.* 8793, 5-12-30. *G.* 2074, 13-3-31.
2. Hire, including maintenance, of electric cookers and water heaters as supplied by the Electrical Department, per month or any part of a month	1 50	
3. Hire, including maintenance but excluding lamps, of table lamp standards supplied by the Electrical Department, per month or any part of a month ...	50	
4. Hire, including maintenance of ceiling and table fans as supplied by the Electrical Department per month, or part of a month	1 00	

STREET LIGHTING.

5. For energy consumed, including switching, maintenance and re-lamping, per Board of Trade Unit nominally consumed	$12\frac{1}{2}$	

MISCELLANEOUS.

6. For energy consumed for cooking, heating and small motors separately metered, per Board of Trade Unit	$04\frac{1}{2}$	

Tanjong Malim.

G. 9567, 30-12-32.

1. Energy consumed for lighting, fans and small domestic apparatus, not separately metered, per Board of Trade Unit	20	
2. Energy consumed for cooking, heating and small motors, separately metered, per Board of Trade Unit ...	06	
3. Energy consumed for street lighting including switching, maintenance and re-lamping, per Board of Trade Unit nominally consumed	15	
4. Hire, including maintenance, of domestic apparatus, as supplied by the Electrical Department, per month or any part of a month	1 00	

Port Dickson.

G. 97, 13-1-33.

1. Energy consumed for lighting, fans and small domestic apparatus, not separately metered, per Board of Trade Unit	25	
2. Energy consumed for cooking, heating and small motors, separately metered, per Board of Trade Unit ...	10	
3. Energy consumed for street lighting including switching, maintenance and re-lamping, per Board of Trade Unit nominally consumed	20	
4. Hire, including maintenance, of domestic apparatus, as supplied by the Electrical Department, per month or any part of a month	1 00	

Koviloor Acadamy

XII.—ELECTRIC LIGHT—(*cont.*)

Provided that, should the supply of meters at any time be not equal to the demand, consumers may be charged on the basis of their average monthly consumption during the previous six months. In the case of new consumers or of change of tenants a meter will be installed until an average is obtained. Rule 8.

And provided further that the Resident may in special cases sanction a fixed monthly charge in place of payment at the above rates by meter and may also grant special reduced rates in particular cases in which such a course appears to him to be to the interest of the Government or of the public.

PERAK, SELANGOR AND NEGRI SEMBILAN. F.S.G. 1889, 32.

NOTE.—The rate of hire of $1 per mensem for cookers and water heaters is conditional upon 175 and 55 units, respectively, being consumed monthly. If the consumption falls below these figures the rate of hire will automatically be increased to $2 per mensem.

The minimum charge to any consumer with a metered supply shall be $2 for a period of one calendar month or proportionately for other periods.

	$ c.	
Fee for testing meter	5 00	Rule 9.
„ second and subsequent tests of consumer's wiring	10 00	Rule 14.
„ reconnection of installation cut off for default of payment, payable in advance	2 00	Rule 12.

Charges payable by the occupant for electrical current consumed at Carcosa and the Residencies. F.S.G. 1684, 29. A.G.O. 1188, 29.

Carcosa	$ 48 p.m.
Perak	24 „
Selangor	27 „
Negri Sembilan	24 „
Pahang	18 „

XIII.—GARAGES—

Licence for repairing, housing or storing of motor cars intended for hire—

Perak and Selangor ...	not exceeding	$12	per annum
Negri Sembilan	„	6	per quarter
Pahang	„	3	„

The following fees have been approved in particular:

Batang Padang	$12	per annum	Kuala Kangsar $1 per mensem
Krian ...	1	per mensem	Larut and Matang 1 per quarter
Selangor	$6	a quarter	Tampin ... 50 cents per mensem G. S006, 30-11-23.
Seremban ...	3	„	Jelebu... ... $3 a quarter
Port Dickson ...	6	„	Temerloh ... 3 „
Kuala Pilah ...	3	„	Kuantan ... 3 „
Bentong ...	3	„	
Raub			

Koviloor Acadamy

Municipal.

XIV.—Hawking Food-stuffs—

	$ c.	
Perak—		By-law 91.
Larut and Matang, Selama, Krian, Telok Anson, Kuala Kangsar, Batang Padang and Kinta North and South, for licence	1 00	
Larut and Matang, Selama, Krian, Telok Anson and Kuala Kangsar, for badge	50	
Kinta North and South, badge	Free	
Selangor—for licence and badge	1 00	G. 226, 3-1-30.
„ for locally grown fruit	Free	G. 5897, 31-12-20.
Negri Sembilan—for each licence and badge not less than	1 00	G. 2788, 8-4-32.
nor more than	12 00	
„ Port Dickson, per annum	6 00	N.S.G. 1432, 31.
Pahang—for licence and badge	50	
„ Kuala Lipis only	1 00	Pg. 32, 28. A.G.O. 462, 28.

XV.—Laundries, Rent on—

Perak—		By-law 153 (i).
Larut and Matang, per house, per mensem	5 00	
Kuala Kangsar, per room, per mensem	5 00	
Batu Gajah, per house, per mensem	6 00	
Krian, per house, per mensem	10 00	
Kampar „ „	6 00	A.G.O. 282, 23.
Ipoh „ „	6 00	
Gopeng „ „	6 00	
Telok Anson, per house, per mensem	5 00	
Sitiawan (S. Ampat) „ „ ...	5 00	
Batang Padang, per house, per mensem...	12 00	
Selangor—		
Kuala Lumpur, per house, per mensem	10 00	
Klang, Port Swettenham, per house, per mensem ...	5 00	

XVI.—Markets—

Market rents are at varying rates as approved by each Sanitary Board.

XVII.—Miscellaneous—

Attendance of a member of the Fire Brigade at a performance at a cinematograph or a theatre hall, fee $1 a day.

Kiosks, rent on:	
Kuala Pilah	$15 a month
Bahau	15 „
Port Dickson	15 „
Pasir Panjang	10 „
Cattle-shed, Ipoh, rent on:	
$1 a head, a quarter.	

Koviloor Acadamy

XVIII.—REST-HOUSES—

1. Visitors other than Government officers travelling on duty, will be required to pay for the use of a bed-room, a fee as fixed by the local Sanitary Board with the approval of the Resident.

The following fees have been approved in particular cases:

	$ c.	
PERAK—		
Krian { Single bed-room, per night	2 00	
Krian { Double „	3 00	
Kuala Kangsar (State Rest-house), per night ...	2 00	
„ (Federal „) „ ...	2 50	
Sungei Siput, per night	2 00	
Parit „	2 00	
Bruas „	2 00	
Grik and Lenggong, per day	1 50	
Larut and Matang { Single bed-room, per night ...	2 00	Pk. 1945, 23.
Larut and Matang { Double „ ...	3 00	
Selama, for 1st seven days, per night...	2 00	
„ after „ „	1 50	
Sitiawan (Simpang Ampat Rest-house), per room, per night	2 50	
Kampar, Gopeng, Batu Gajah { Single bed-room, per night	2 00	K.S.B. 629, 29.
Kampar, Gopeng, Batu Gajah { Double „	3 00	
Tapah, Tanjong Malim and Telok Anson { per room for a day or any portion thereof	50	
Tapah, Tanjong Malim and Telok Anson { per room, per night	1 50	
Raja Rest-house:		Pk. 2417, 29.
Per room, per night	1 00	
Federal wing, per room, per night	2 00	
Electric light charge—from date of occupation, per night (by Government officers also) ...	20	
Kroh:		
Per room, per day, provided the beds are not used	50	
Room and bed, per day	2 00	
SELANGOR—		
Kajang—		
(*a*) For a room for a day or any portion thereof ...	50	Sel. G. 1899, 31.
(*b*) For a room for a day and night	2 00	F.S.G. 632, 32.
Klang—		
Use of a room for a day or any portion thereof ...	50	S. 108, 24.
„ „ night and day	2 00	
„ „ seven consecutive nights ...	10 50	

Koviloor Acadamy

Municipal.

XVIII.—Rest-houses—(*cont.*)

Selangor—

Sabak Bernam—

	$ c.	
Use of a bed-room during the day only	50	S. 1948, 29.
„ „ if the visitor stays overnight ...	1 00	A.G.O. 50, 29.

Morib— S. G. 903, 30.

Room per day and night	$2 00 inclusive	A.G.O. 1208, 29.
„ „ only	50 „	
Supply of towel in general dressing room	10 cents	
General dressing room	Nil	
Service fees		
Tennis court, per game	50 cents	

Selangor Tariff—Approved Scale.

Early tea and fruit	20 cents	F.S.G. 632, 32. Sel. G. 827, 31.
Breakfast	75 „	
Lunch	1 00	
Tea	25 „	
Dinner	1 25	
Full day's charge	2 75	

	$ c.
Morib ... ... Approved scale except dinner	1 10
Ulu Langat ... ... „ „	
Sabak ... ... 20 cents early tea	
80 cents breakfast	
$1 00 tiffin	
30 cents tea	
1 25 dinner	
3 20 full day (per head up to 2)	
3 00 full day (per head for 3 or more)	

Negri Sembilan—

	$ c.	
Seremban—The following charges shall be collected and retained by the lessee:		
Use of a single or double bed-room, per night ...	2 25	N.S.F. 68, 32.
„ bed-room for part of a day	50	
Kuala Pilah, Jelebu, Tampin { per night	2 00	N.S. 2343, 23.
Kuala Pilah, Jelebu, Tampin { per room, per day or any portion thereof	50	

Rules for the Port Dickson Rest-House. G. 1832, 28-2-30.

The rules for Government rest-houses shall be applicable to the Port Dickson rest-house subject to the following modifications:

1. Rooms 1, 2, 3, and 4 may be occupied by Government officers, in receipt of salaries of not less than $100 a month, and by *bona fide* travellers. Government officers travelling on duty shall have prior claim for accommodation.

Koviloor Acadamy

XVIII.—REST-HOUSES—(*cont.*) G. 1832, 28-2-30.

2. Visitors, other than Government officers travelling on duty, shall pay $2 per room per night.

3. Rooms, if available, may be occupied during the day for a period not exceeding 6 hours at a charge of 50 cents each.

4. Rooms 5 and 6 are available for the use of Government officers drawing salaries of not less than $3,000 per annum and of other suitable applicants. Occupation of rooms 5 and 6 shall be by permit only. Applications should be addressed to the District Officer, Port Dickson. Permits will be issued with effect from noon to noon. Priority will be given to:

(*a*) Applications by Government officers on duty;

(*b*) „ made on the grounds of ill-health if supported by a medical certificate.

5. No person may occupy room 5 or 6 for more than fourteen days except with special permission.

GENERAL.

6. The Caretaker will supply meals and liquor in accordance with a tariff approved by the District Officer and posted in the rest-house.

7. Visitors are held responsible for all damage to the buildings or grounds by themselves or their servants. All breakages must be paid for to the Caretaker before visitors leave the rest-house.

8. The Caretaker is responsible for the collection of these sums and is provided with a tariff showing the cost of various items.

9. A book is kept in the rest-house in which visitors are requested to enter the times of their arrival and departure and the charges paid to the Caretaker. A separate entry should be made for each room occupied.

10. A book for suggestions and complaints is kept in the rest-house.

11. A child's cot is provided in the rest-house.

12. The District Officer, Port Dickson, may decline to issue a permit to any person without giving any reason.

13. Visitors are not allowed to keep dogs in the rest-house.

14. Amahs are not allowed to occupy beds intended for visitors Camp beds and nets are provided for Amahs.

15. Drinks may not be served after 10 p.m. except to visitors staying at the rest-house.

PAHANG—

	$	c.	
Bentong, Kuala Lipis, Pekan and Kuala Pahang—			Pg. 1148, 27.
Use of a room for a day or any portion thereof ...		50	Pg. 2815, 26.
„ per night	1	50	Pg. G. 1250, 32.

Koviloor Acadamy

Municipal.

XVIII.—Rest-houses—(*cont.*)

Tariff.

Pekan Rest-house—	$ c.
Morning tea	25
Breakfast	75
Lunch	1 25
Afternoon tea	25
Dinner	1 25
Meals for a full day	3 00

[For fees for part of Kuala Pahang Rest-house used as sanatorium, *see* page 163.]

Raub—	$ c.	
Use of a double room per night	2 00	Pg. 2103, 29.
,, single ,, ...	1 50	
,, bed-room for part of a day	50	

Temerloh—			
Use of room per night ...	$1 50	To all occupants other than Government Servants	Pg. F. 632, 31. A.G.O. 82, 31.
,, for part of a day	50		

Kuantan—	$ c.	
Use of a double room per night	2 00	Pg. 2909, 26.
,, single room ,, ...	1 50	
,, any room during day only	50	

2. Government officers using rest-houses as temporary official quarters will be charged as follows:

For first seven days	Free	
From the eighth day, per day—		
Perak	50 cents	Pk. 4557, 21 & 1945, 23.
Perak—Clerks' rest-house, Ipoh, per night ...	20 ,,	Pk. 2132, 26.
Government officers entitled to free quarters	Free	
Selangor	75 ,,	S. 108, 24.
Negri Sembilan { one room per day	75 ,,	A.G.O. 270, 28.
Negri Sembilan { for married couple per day	$1.00	N.S. 3163, 27.
Pahang	50 ,,	Pg. 1663, 21.

3. Charges for use of rest-house garages: Pk. 476, 19.

Larut and Matang, private motor cars, per day	50 ,,	
,, ,, motor cycle ,,	20 ,,	

Motor garages attached to the rest-houses at Kampar, Gopeng and Batu Gajah, from 1st January, 1930 ... ... 50 cents per noctem G. 252, 3-1-30.

Koviloor Acadamy

XIX.—SLAUGHTER-HOUSES AND ABATTOIRS—

	$ c.	
(*a*) Licence, per annum, not exceeding	10 00	By-law 115. Pg. 561, 27-2-14. Pk. 270, 3-2-11. S. 1270, 9-6-11. N.S. 259, 09.

(*b*) Fees for animals slaughtered in public or licensed slaughter-houses *—

On each bullock killed	50 cents
,, buffalo ,, ...	40 ,,
,, sheep or goat killed	10 ,,
,, pig killed	50 ,,

(*c*) Maximum fees in Sanitary Board slaughter-houses, Kuala Lumpur, Klang, and Kinta, and for the use of pens or other buildings attached thereto: G. 1072, 9-4-14. G. 377, 17-2-11. G. 4403, 27-6-24.

Swine	50 cents each
Goats	25 ,,
Sheep	25 ,,
Bullocks	70 ,,
Buffaloes	80 ,,

Extra charge for every period of 24 hours or portion thereof after 6 a.m. on the morning after admission during which any animal may be kept or detained in the pens:

Pigs, sheep and goats	5 cents per animal
Other animals	10 ,, ,,

(*d*) Haulage and Carting Charges—

Abattoir, Ipoh—

Pigs, railway haulage from Ipoh Station to Abattoir Siding ...	8 cents	per pig	Pk. 632, 22.
Sheep and goats, railway haulage from Ipoh Station to Abattoir Siding	8 ,,	,, animal	
Pigs, railway haulage from Abattoir to Tronoh	40 ,,	,, carcase	G. 5248, 19-12-19.
Pigs, carting from Abattoir to villages	40 ,,	,, ,,	
Cattle, railway haulage	35 ,,	,, head	
,, carting, $3.50 per cart, per diem			

* Or such lower fee as may be fixed by the Board.

Koviloor Acadamy

XIX.—SLAUGHTER-HOUSES AND ABATTOIRS—(*cont.*)

(*e*) Special licence for slaughtering elsewhere than at the Abattoirs

Kinta— G. 494, 23.

Bullock or buffalo	$3.00 each
Pig	1.75 „
Sheep or goat	1.25 „

Lower Perak— G. 1244, 14.

Bullocks	$1.00 each
Buffaloes	1.00 „
Swine	.75 „
Sheep	.50 „
Goats	.50 „

NOTE.—Special licences are only granted in connection with religious ceremonies.

Kuala Lumpur and Klang—

Special licence fee for slaughtering shall be a fee not exceeding ten times the ordinary fee for slaughtering the same animal in the slaughter-house. G. 1072, 9-4-14. G. 4403, 27-6-24.

XX.—SPECIAL TRADES—

By-law 202. Not exceeding $10 per annum.

„ „ 5 „ for Kuala Kangsar. Pk. 5868, 08.

Description of trade.	Rates per annum. Perak and Selangor. $ c.	N. Sembilan and Pahang. $ c.
(*a*) Skinning or disembowelling animals	10 00* ...	10 00
(*b*) Boiling offal, blood, or oil	10 00 ...	10 00
(*c*) Tallow melting or soap-making (candle-making)	10 00 ...	7 00† N.S. G. 1531. 31.
(*d*) Making bricks, pottery or lime ...	10 00 ...	10 00
(*e*) Dyeing or tanning	10 00 ...	10 00
(*f*) Washing sago or making sago flour	10 00 ...	10 00
(*g*) Curing fish or manufacturing fish manure	10 00‡ ...	10 00§
(*h*) Drying or sorting fish	10 00‡ ...	10 00

NOTES:

* In Ulu Selangor, no fixed rate.

† Seremban, Kuala Pilah, Port Dickson and Jelebu. In Pahang, $10.

‡ Kuala Selangor, $2.

§ Pekan, $1.

Koviloor Acadamy

XX.—SPECIAL TRADES—(*cont.*)

Description of trade.	Rates per annum. Perak and Selangor.		N. Sembilan and Pahang.	
	$ c.		$ c.	
(*i*) Storing matches in quantities of two cases or upwards	—	...	1 50	
More than two and not more than five	1 00*	...	—	
More than five cases	10 00	...	—	
(*j*) Keeping pigs	Free	...	Free	
(*k*) Carrying on trade of a blacksmith ...	2 00	...	Free†	
(*l*) Depositing or storing coal, wood, attap, hay, straw, or firewood, or other dangerously inflammable material	5 00	...	5 00‡	A.G.O. 260, 26.
(*m*) Any other manufacture or business from which either offensive or unwholesome smells arise	10 00	...	10 00§	
(*n*) Any purpose calculated to be dangerous to life	10 00	...	10 00	
(*o*) Any other manufacture or business in which excessive noise is caused	10 00	...	10 00	
(*p*) Storage and treatment of raw rubber	1 00‖	...	1 00¶	
(*q*) Storage of methylated spirits in drums or receptacles containing not less than 60 gallons	10 00	...	10 00**	Pk. 2698, 28. A.G.O. 729, 29. N.S.G. 233, 29.
(*r*) Storage of calcium of carbide in quantities exceeding 28 lbs. ...	10 00	...	10 00**	
(*s*) Storage of acetylene	10 00	...	10 00**	
(*t*) Cellulose spraying	10 00††	...	1 00**	N.S.G. 576, 29.

XXI.—STREET PERFORMANCES—	$ c.	By-law 65.
Licence, per diem	not exceeding 1 00	
Peep shows :		
Kuala Kangsar	10 cents per diem	
Lower Perak	10 „ „	
Rent for ground used for circuses, cinematographic exhibitions, etc.		
Kuala Kangsar	$1.00 per diem	
Krian	50 cents per diem	

NOTES :

* Per quarter.

† In Pahang, $5.

‡ Jelebu, $2.

§ Kuantan, $1.

‖ Klang, free; Kuala Selangor, $1. Ulu Langat, 50 cents. In other places in Selangor not yet prescribed. G. 4273, 6-8-26.

¶ Pahang $5.

** Negri Sembilan only. Sel. G. 1351, 29.

†† Kuala Lumpur only.

Koviloor Acadamy

Municipal.

XXII.—Street Stalls, per mensem ... . $3 to $10 By-law 158 (l).

XXIII.—Sundry Sales—

1. Conservancy buckets ... ... Various rates
2. Dust-bins ... ... „ „
3. House number plates, each ... ... 10 cents
4. Name plates and number boards ... ... $1.00 By law 218.
5. Incinerator ash:
   - Larut and Matang ... ... 10 cents a bag
   - Krian:
     - Parit Buntar ... ... 35 cents a cart load
     - Bagan Serai ... ... 40 „ „
6. Sign-boards, each $1.00
7. Tapah:
   - Street stall number plates ... ... 50 cents each Pk. 6280, 26.
   - Arm badge for food hawker ... ... 50 „

XXIV.—Theatre Licence—* $ c.

Fee for per half-year ending 30th June and 31st December 5 00

XXV.—Town Hall—

Kuala Lumpur: Scale of Charges— $ c.

For use of hall for each occasion exclusive of lighting and other actual expenses 50 00

For public meetings, religious meetings, charitable entertainments, bazaars, and other like purposes approved by the Sanitary Board } Actual expenses only, including cost of lighting

Lighting—(*See* under electric light, page 201.) $ c.

Taiping: For use of hall per night ... ... 15 00 Pk. 2498, 21.

Hire of piano per day ... ... 10 00 Pk. 864, 27.

Hire of chairs, per 100 chairs per day ... ... 5 00 Pk. 558, 24.

Ipoh: Scale of Charges— Pk. 6025, 17. A.G.O. 3510, 17.

(*a*) For use of hall for purposes other than dancing; for each occasion exclusive of lighting and other actual expenses 25 00

(*b*) For use of hall for dancing, for each occasion exclusive of lighting and other actual expenses... 50 00

(*c*) For use of hall for charitable entertainments, meetings, and such like purposes approved by the Board } Actual expenses only or such reduced charges as the Board may in each case approve

(*d*) Hire of piano, per day ... ... $5 00 Pk. 2959, 26.

Lighting—(*See* under electric light, page 201.)

* This is in addition to the fees for performances, as to which *see* page 124.

Koviloor Acadamy

XXVI.—WATER SUPPLY—

THE WATER SUPPLY ENACTMENT, 1932.

F.E. 3, 32.
Section 4.

Annual water-rates fixed by the Residents under section 4 appear under Assessment Rates from page 184.

They may not exceed 4 per centum if based on annual value.

In any water supply area outside Sanitary Board area an alternative flat rate not exceeding $2 per acre per annum may be imposed. This rate is due yearly with the land rent and should be credited to general revenue.

Rates within Sanitary Board areas shall be collected by the respective Sanitary Boards and credited to general revenue.

No building exclusively devoted to religious worship shall be liable to water-rate other than the additional rate of two per cent. in respect of any private service allowed under section 12 or other special rate approved by the Resident. Additional water-rate for private supply may, in the absence of special rates, be 2 per cent.

S. 5985, 26.
A.G.O. 800, 26.
Section 12.

Special rates appear from page 219.

Water-rates not payable on Government property, but special rates may be collected from occupiers of Government buildings which appear from page 222.

Section 14.

CHARGES FOR LAYING PRIVATE WATER SUPPLIES.

Pk. G. 7191, 30-10-25.
S. G. 958, 1-2-29.
N.S. G. 179, 8-1-26.
Pg. G. 6842, 16-10-25.

All ordinary service pipes and fittings considered necessary by the State Engineer for the requirements of the applicant will, at the discretion of the State Engineer,

(*a*) be supplied and fixed by him at the cost of the applicant, who shall pay the actual cost of materials and labour plus ten per cent., or

(*b*) be supplied by the applicant to the satisfaction of the State Engineer, who will connect and fix all such pipes and fittings at the cost of the applicant, and the applicant shall pay the actual cost of the materials supplied by the State Engineer and labour used plus ten per cent., or

(*c*) be supplied and fixed by the applicant at his own cost to the satisfaction of the State Engineer. In Selangor they will be supplied and fixed by an approved contractor at the applicant's cost to the satisfaction of the State Engineer.

The State Engineer will make the actual connection to the public main for which the applicants will be charged at the following rates:

For connection up to one inch diameter	$ 8
" " " 1¼" to 2"	12
" " " 2½" to 3"	16

Koviloor Acadamy

Municipal.

XXVI.—Water Supply—(*cont.*)

The following charges shall be paid in advance for the undermentioned operations when applied for by a person having the benefit of a private service of water—

	$ c.	
(i) For turning water on or for cutting it off... ...	1 00*	Pk. G. 365, 4-2-16.
(ii) For fixing or removing meter	1 50	S. G. 958, 1-2-29.
(iii) For re-connection with the street water-works pipe in every case where a private service shall have been cut off for default in the payment of water-rate—Negri Sembilan and Pahang	2 00	N.S. 476, 11-2-16. Pg. 477, 11-2 16.
Perak and Selangor	3 00	

Application for testing or examination to be accompanied by a deposit receipt for $5. This deposit will be credited to revenue if it is found that the meter is in good condition and registering satisfactorily. G. 5596, 8-9-22.

SELANGOR.

Charges for Private Supplies—

For private use supplied by meter ... 20 cents per 1,000 gals. S. G. 469, 09.

For water supply for purposes specified in section 17—

(*a*) By meters ... ... { Not less than 50 cents per 1,000 gallons

For water supplied for swimming baths... { 20 cents to 50 cents at the discretion of the Resident } G. 8000, 3-11-33.

(*b*) Otherwise than by meter. When supplied to premises where carriages, horses or cattle are kept for trade purposes:

	Per annum. $ c.
For each automobile	12 00
,, carriage or cart	5 00
,, jinrikisha	1 20
,, horse	7 50
,, bullock	3 50

For water supplied for building operations ... { ½% of estimated cost of building

Alternative rate for premises supplied with water for domestic purposes where meters are not placed. G. 3789, 18.

	For the first tap.	
1. Premises having an annual value of $360 or less on the Sanitary Board Assessment Register	$12 per annum	
2. Premises having an annual value over $360 and less than $840 on the Sanitary Board Assessment Register...	18	,,
3. Premises having an annual value of $840 and over on the Sanitary Board Assessment Register	24	,,
4. For each additional tap	6	,,

* In Perak, Negri Sembilan and Pahang only. In Selangor, for turning water on $1. G. 3842, 20-5-32.

Koviloor Acadamy

Taxes, Duties, Fees, etc.

XXVI.—Water Supply—(*cont.*)

SELANGOR—(*cont.*)

For water supplied by meter for purposes specified in section 17 of the Waterworks Enactment to the ground floor of a house and for domestic purposes to the upper floors of the house	35 cents per 1,000 gallons for the whole house	S. G. 1561, 18-6-15.

KUALA KUBU BHARU. G. 8641, 21-11-30.

Metered Supplies—

(*a*) For water supplied by meter for private use, exclusive of purposes specified in section 18 of the Enactment	25 cents a thousand gallons or part of one thousand gallons with a minimum of $1 per mensem	
(*b*) For water when supplied from one metered supply to the ground floor of a house for purposes specified in section 18 of the Enactment and to the upper floor of the same house for domestic purposes	35 cents a thousand gallons or part of one thousand gallons with a minimum of $1 per mensem	G. 8641, 21-11-30.
(*c*) For water supplied for purposes specified in section 18 of the Enactment, or supplied to premises where building operations are in progress	50 cents a thousand gallons or part of one thousand gallons with a minimum of $1 per mensem	
(*d*) For water supplied to mosques, schools and charitable institutions not being Government property	5 cents a thousand gallons or part of a thousand gallons with a minimum of $1 per mensem	

KLANG, PORT SWETTENHAM, KAPAR AND MERU. G. 4498, 28-6-30.

Within the Sanitary Board Areas of Klang, Port Swettenham, Kapar and Meru, all within the Water Supply Area declared by Notification No. 2992, published in the *Gazette* of the 22nd December, 1911, as amended by Notification No. 6357 of the 12th November, 1926, and Notification No. 7319 of the 24th December, 1926.

Metered Supplies—

(*a*) For water supplied by meter for private use, exclusive of purposes specified in section 18 of the Enactment	25 cents a thousand gallons, or part of one thousand gallons, with a minimum of $1 per mensem
(*b*) For water when supplied from one metered supply to the ground floor of a house for purposes specified in section 18 of the Enactment and to the upper floor of the same house for domestic purposes	35 cents a thousand gallons, or part of one thousand gallons, with a minimum of $1 per mensem

Koviloor Acadamy

Municipal.

XXVI.—Water Supply—(*cont.*)

SELANGOR—(*cont.*)

(*c*) For water supplied for purposes specified in section 18 of the Enactment, or supplied to premises where building operations are in progress	50 cents a thousand gallons, or part of one thousand gallons, with a minimum of $1 per mensem
(*d*) For water supplied to mosques, schools and charitable institutions not being Government property	5 cents a thousand gallons, or part of one thousand gallons, with a minimum of $1 per mensem

Unmetered Supplies for domestic purposes, i.e., exclusive of those specified in section 18 of the Enactment—

(*e*) Premises having an annual value of $360 or less on the Sanitary Board Assessment Register ...	For the first tap.	$18 per annum
(*f*) Premises having an annual value over $360 and less than $840 on the Sanitary Board Assessment Register	24	„
(*g*) Premises having an annual value of $840 and over on the Sanitary Board Assessment Register ...	30	„
(*h*) For each additional tap	6	„

KUALA LUMPUR.

Ice factory	50 cents per 1,000 gals.		
Aerated water factory	„	„	
Garage	„	„	*G.* 3099, 9-10-14.
Tin-ore washing houses	„	„	
„ smelting works	„	„	
Distillery	„	„	
Cold stores	„	„	
Rubber factory	„	„	
Supply to any boiler	„	„	
Dhoby houses...	„	„	
Dispensary of Chinese drug store	„	„	
Photographers	„	„	
Hotels	„	„	
Barbers	„	„	
Dentists	„	„	
Eating-shops and coffee shops	35	„	„ A.G.O. 3003, 17.
Rikisha depôts	20	„	„ *G.* 3099, 9-10-14.
Clubs	20	„	„
Domestic purposes	10	„	„ *G.* 2116, 30-6-16.
Religious institutions			
Schools and charitable institutions, Selangor (not being Government property) ...	5	„	„ A.G.O. 2248, 17.
State mosque up to 660,000 gallons ...	Free		

Koviloor Acadamy

XXVI—WATER SUPPLY—(*cont.*)

SELANGOR—(*cont.*)

KUALA LUMPUR—(*cont.*)

Water-rate on Government quarters, Kuala Lumpur, Sungei Besi, Ampang, Klang, Port Swettenham, Kajang and Kuala Kubu (except quarters in Schedule II) as in Schedule I.

SCHEDULE I. G. 2982, 18-5-23.

Class	I quarters	$24 per annum	
,,	II ,, ...	24 ,,	
,,	III ,, ...	18 ,,	
,,	IV ,, ...	12 ,,	
,,	V ,, ...	12 ,,	
,,	VI ,, ...	9 ,,	
,,	VII ,, ...	9 ,,	
,,	VIII ,, ...	6 ,,	
,,	IX ,, ...	6 ,,	
,,	X ,, ...	6 ,,	S. G. 1611, 29.
Quarters No. 463, Swettenham Road, Kuala Lumpur ...		$25	A.G.O. 1863, 18.

	$ c.		
Government Recreation Club	7 20	per annum	G. 1291, 2-3 28.
Public Works Department Athletic Club ...	24 00	,,	
Stable, Tanglin Road	10 00	,,	
Quarters No. 532, Federal Hill	40 00	,,	
,, 535 ,, ...	30 00	,,	
Municipal Dairy	120 00	,,	
Native Sub-warders' (married) Barracks Nos. 134 (1) to (4), Gaol Road	8 00	,,	
Mess Houses	1 00	per mensem for each occupant	
Lunatic Asylum Ward, converted into Dressers' Mess, 12 cubicles	25 cents	,,	
Quarters No. 56, Kampong Attap	50 ,,	per mensem	
,, ,, 55 ,, ...	50 ,,	,,	
,, ,, 49, Bukit Bintang Road ...	50 ,,	,,	
,, ,, 48 ,, ...	50 ,,	,,	
Bandsmen's Quarters, Kampong Attap (16 houses at 50 cents rate and one at 75 cents)	$8.75	,,	

Koviloor Acadamy

Municipal.

XXVI.—Water Supply—(*cont.*)

SELANGOR—(*cont.*)

KUALA LUMPUR—(*cont.*)

Quarters No.	901, Swettenham Road		...	$2 00	per mensem
,,	640, Brickfields Road		...	50	,,
,,	1179	,,	...	50	,,
,,	1177	I ,,	...	50	,,
,,	1177	II ,,	...	50	,,
,,	1177	III ,,	...	50	,,
,,	1177	IV ,,	...	50	,,
,,	1177	V ,,	...	50	,,
,,	1177	VI ,,	...	50	,,
,,	1178	I ,,	...	50	,,
,,	1178	II ,,	...	50	,,
,,	1178	III ,,	...	50	,,
,,	1178	IV ,,	...	50	,,
,,	1178	V ,,	...	50	,,

SCHEDULE II.

G. 2107, 16 4-26.

Quarters No.	110, Kuala Kubu		...	$8	per annum
,, ,,	2	,,	...	5	,,
,, ,,	25	,,	...	3	,,
,, ,,	169 (i)	,,	...	3	,,
,, ,,	169 (ii)	,,	...	3	,,
,, ,,	169 (iii)	,,	...	3	,,

Water-rate on Government quarters, Rawang:

SCHEDULE.

G. 3475, 25-6-26.

Class	I Quarters	...	...	...	$20	per annum
,,	II ,,	...	...	...	20	,,
,,	III ,,	...	...	...	15	,,
,,	IV ,,	...	...	...	10	,,
,,	V ,,	...	...	...	8	,,
,,	VI ,,	...	...	..	6	,,
,,	VII ,,	...	...	...	5	,,
,,	VIII ,,	...	...	...	3	,,
,,	IX ,,	...	...	...	3	,,

Koviloor Acadamy

XXVI.—WATER SUPPLY—(*cont.*)

SELANGOR—(*cont.*)

KAJANG.

Rate for Broadrick Club	$3 per annum	S. 2408, 25.
Aerated water factory	50 cents per 1,000 gals.	G. 5045, 14-7-33.
Garages	40 „ „	
Dhoby-houses	50 „ „	
Dispensary of Chinese drug store ...	35 „ „	
Photographers	40 „ „	
Hotels	40 „ „	
Barbers	40 „ „	
Dentists	35 „ „	
Eating shop and coffee shops	40 „ „	
Riksha depôt	40 „ „	
Clubs	20 „ „	
Domestic purposes...	20 „ „	
Religious institutions	10 „ „	
Schools and charitable institutions ...	10 „ „	
Bakery	35 „ „	
Liquor shops	35 „ „	
Building operations	50 „ „	

PERAK.

Water-rate on Government quarters: G. 4024, 30-6-22.

SCHEDULE.

Quarters, Class I and II	$20 per annum	
„ „ III	15 „	
„ „ IV	10 „	
„ „ V	8 „	
„ „ VI	6 „	
„ „ VII	5 „	
„ „ VIII „ IX	3 „	
„ „ X	3 „	Pk. 4851, 29.
For private use, supplied by meter ...	25 cents per 1,000 gallons	G. 1355, 10.
State-aided schools	5 cents per 1,000 gals.	G. 4081, 22-7-27.
Electric Power Station, Taiping	50 „ „	G. 6452, 12-10-28
Dhoby houses, Krian	10 „ „	G. 7544, 23-11-28.

Koviloor Acadamy

MUNICIPAL.

XXVI.—WATER SUPPLY—(*cont.*)

PERAK—(*cont.*)

KUALA KANGSAR.

Rates to be charged for Trade Supplies:

1. Mineral water factories and ice factories ...	50 cents per 1,000 gals.	G. 1416 11-5-17.
2. All trade supplies other than the above—		
If the consumption is less than 10,000 gallons per calendar month	25 „ „	
If it amounts to 10,000 gallons but does not amount to 12,000 gallons per calendar month...	30 „ „	
If it amounts to 12,000 gallons but does not amount to 14,000 gallons per calendar month...	35 „ „	
If it amounts to 14,000 gallons but does not amount to 16,000 gallons per calendar month...	40 „ „	
If it amounts to 16,000 gallons but does not amount to 18,000 gallons per calendar month...	45 „ „	
If it amounts to 18,000 gallons but does not amount to 20,000 gallons per calendar month...	50 „ „	
If it amounts to 20,000 gallons but does not amount to 22,000 gallons per calendar month...	55 „ „	
If it amounts to 22,000 gallons but does not amount to 24,000 gallons per calendar month...	60 „ „	
If it amounts to 24,000 gallons but does not amount to 26,000 gallons per calendar month...	65 „ „	
If it amounts to 26,000 gallons but does not amount to 28,000 gallons per calendar month...	70 „ „	
If it exceeds 28,000 gallons per calendar month	75 „ „	
Supplies for trades, manufacture or business, under section 17, within the Sanitary Board areas of Larut and Matang, Krian and Lower Perak	50 „ „	G. 1416 11-5-17.
Supplies, under section 17, for the business of shipping within the Sanitary Board areas of Larut and Matang and Lower Perak	50 per 1,000 gallons	G. 1416 11-5-17.

Koviloor Acadamy

Taxes, Duties, Fees, etc.

XXVI.—Water Supply—(*cont.*)

PERAK—(*cont.*)

KINTA.

(A) PRIVATE METERED SUPPLIES FOR DOMESTIC PURPOSES. G. 1036. 10-2-33.

	Rates.
(i) The Convent, Ipoh, up to 49,000 gallons per mensem, no charge, and for amounts taken in excess thereof	5 cents per 1,000 gals.
(ii) The Elim Orphanage, Ipoh, up to 15,000 gallons per mensem, no charge, and for amounts taken in excess thereof	5 „ „
(iii) State-aided schools	5 cents per 1,000 gals. per mensem
(iv) Clubs and Institutions:	
Ipoh—	
Young Men's Christian Association	25 cents per 1,000 gals.
Perak Turf Club	25 „ „
Ipoh Club	25 „ „
Ipoh Golf Club	25 „ „
Ipoh Catholic Club	25 „ „
Kechil Club	25 „ „
Ipoh Chinese Athletic Association	25 „ „
Birch Club	25 „ „
Sturrock Club...	25 „ „
Lok Lum Club	25 „ „
Ceylon Association	25 „ „
Ipoh Swimming Club ...	25 „ „
Batu Gajah—	
Kinta Club	25 „ „
(v) Supplies to places other than above	25 cents per 1,000 gals. with a minimum charge of $1 p.m. G. 1037, 10-2-33.
(vi) The Perak Chinese Maternity Hospital, Ipoh, up to 40,000 gallons per mensem, no charge, and for amounts taken in excess thereof	25 cents per 1,000 gals. G. 3062, 21-4-33.
(vii) The Chinese Maternity Hospital, Kampar, up to 5,000 gallons per mensem, no charge, and for amounts taken in excess thereof	25 „ „ G. 4407, 16-6-33.

Koviloor Acadamy

Municipal.

XXVI.—Water Supply—(*cont.*)

PERAK—(*cont.*)

KINTA—(*cont.*)

(B) TRADE SUPPLIES. G. 1036, 10-2-30.

(i) Mineral water factories and ice factories	50 cents per 1,000 gals.
(ii) All other trade supplies other than above	40 ,, ,,

Rate to be charged for water supplies taken in excess of the free supply in each case enumerated in the schedules below within Sanitary Board areas in the district of Kinta, with effect from 1st March, 1933, inclusive ... ... 25 ,, ,, G. 2393, 24-3-33.

PRIVATE METERED SUPPLIES.

SCHEDULE A.

MOSQUES AND MADRASAHS.

Name and locality.	Maximum free supply per mensem in gallons.
Muhammadan Mosque, Batu Gajah	6,500
,, ,, Tronoh	2,500
,, ,, Siputeh	4,500
,, ,, Pusing	1,500
,, ,, Kampar	1,500
,, ,, Gopeng	2,400
,, ,, Menglembu	2,500
,, ,, Tambun	3,500
,, ,, Chemor	5,000
,, ,, Tembok, Ipoh	2,700
,, ,, Jalan Datoh, Ipoh	10,000
,, ,, New Town, Ipoh	15,000
,, ,, Clayton Road, Ipoh	8,200
,, ,, Police Compound Ipoh	32,090 (*a*)
,, ,, ,, ...	28,400 (*b*)
,, ,, ,, ...	1,850 (*c*)
Madrasah, Green Town, Ipoh	3,555 (*a*)
,, ,, ...	3,250 (*b*)
,, Tambun	1,225 (*a*)
,, ,, ...	1,425 (*b*)
,, Tembok, Ipoh	1,380 (*a*)
,, ,, ...	800 (*b*)
,, ,, ...	100 (*c*)
,, Batu Gajah	6,000

(*a*) Puasa month including Hari Raia Puasa. (*b*) Other months. (*c*) Extra for Hari Raia Haji.

Koviloor Acadamy

Taxes, Duties, Fees, etc.

XXVI.—Water Supply—(*cont.*)

PERAK—(*cont.*)

KINTA—(*cont.*)

SCHEDULE B.

OTHER PLACES OF WORSHIP.

Name and locality.	Maximum free supply per mensem in gallons.
Chettiar Temple, Lahat Road, Ipoh ...	8,600
Brahmin Temple „ „ ...	9,000
Hindu Temple, Sungei Pari Road, Ipoh ...	9,000
„ Anderson Road, Ipoh ...	7,000 in January and 1,000 in other months
Sikh Temple, Gurdwara Road, Ipoh ...	14,833
„ Police Compound, Ipoh ...	10,500
Hindu Temple, Pusing Road, Batu Gajah ...	9,000
„ Kampong Sultan, Kampar...	6,500
„ Sungei Raia Road, Gopeng...	5,000
Sikh Temple, Lahat Road, Pusing	4,000
„ Jalan Bharu, Kampar ...	10,000
„ Sungei Raia Road, Gopeng ...	5,000
Roman Catholic Church, Changkat, Batu Gajah	5,000
Chinese Gospel Hall, Jalan Mesjid, Kampar	5,000
Roman Catholic Church, Degong Road, Kampar	5,000
Roman Catholic Church, Changkat, Gopeng	5,000
Chinese Temple, Jalan Gopeng, Kampar ...	5,000
„ (Lik Yam Mun), Kampong Sultan, Kampar... ...	5,000
„ Kampar Road, Gopeng ...	5,000
„ 73, High Street, Gopeng ...	5,000
„ 18 „ „ ...	5,000
„ (Hor Hoi Sang) on lot No. 16,134 near P.W.D. Store, Menglembu	5,000
Church of England, Club Road, Ipoh ...	5,000
Methodist Mission Church, Sungei Pari Road, Ipoh	5,000
Roman Catholic Church, Brewster Road, Ipoh	5,000
Roman Catholic Church, Silibin Road, Ipoh	5,000
Chinese Temple, People's Park, Ipoh ...	5,000
„ „ Pasir Puteh, Ipoh... ...	5,000
St. Michael's Church and Orphanage, Brewster Road, Ipoh	10,000

Koviloor Acadamy

Municipal.

XXVI.—Water Supply—(*cont.*)

PERAK—(*cont.*)

Larut.

1.	Sikh Temple, Upper Station Road, Taiping	Free	G. 6099, 28-9-28.
2.	Musafar Khana, Upper Station Road, Taiping	„	
3.	Istana Club, Cross Street No. 1, Taiping	„	
4.	Chetty Temple, Kota Road, Taiping	„	
5.	Hindu „ „ „	„	
6.	Northern Indian Mosque, Walker Road, Taiping ...	„	
7.	Vegetarian Temple, Tupai, Taiping	„	
8.	Malay Mosque, Kota Road, Taiping	„	
9.	Tamil Mohamedan Mosque, Kota Road, Taiping ...	„	
10.	Buddhist Temple, Creagh Road, Taiping	„	
11.	Parsonage, All Saints Church, Main Road, Taiping ...	„	
12.	Presbytery, Church of the Sacred Heart, Klian Pau, Taiping	„	
13.	Presbytery, St. Louis Church, Kota Road, Taiping ...	„	
14.	Orang Kaya Mentri's House, Marks Road, Taiping ...	„	

		$ c.		
15.	Houses in which a business is carried on	3 00	per mensem	G. 2408, 28-8-30.
16.	Private residences	2 00	„	
17.	Any building which the Board considers should be charged by meter	25 cents	per 1,000 gals.	
18.	The Convent, Taiping, up to 80,000 gallons per mensem nil, and for amounts taken in excess thereof ...	5 „	„	G. 4082, 22-7-27.

Krian.

		$ c.		
1.	Bath House, Bagan Serai	12 00	per mensem	G. 6099, 28-9-28.
2.	Rice Mill, Kuala Kurau	20 00	„	
3.	„ Bagan Serai	10 00	„	
4.	Agricultural Office, Parit Buntar ...	1 25	„	
5.	Gin Puay Estate, Parit Buntar ...	3 00	„	
6.	Malay Boys' School, Kuala Kurau ...	2 50	„	
7.	„ „ „ Bagan Serai ...	5 00	„	
8.	„ Girls' „ Parit Buntar ...	2 50	„	
9.	Tamil School, Bagan Serai	5 00	„	
10.	Roman Catholic Church and Presbytery, Bagan Serai	1 25	„	
11.	Malay Girls' School, Bagan Serai ...	2 50	„	G. 6076, 30-8-29.
12.	Kong Lee Estate (To' Mat Ali Division), Bagan Serai	1 00	„	G. 9879, 30-12-32.

Koviloor Acadamy

Taxes, Duties, Fees, etc.

XXVI.—Water Supply—(*cont.*)

PERAK—(*cont.*)

Kuala Kangsar and Sungei Siput. G. 637, 25-1-33.

For Kuala Kangsar—

Metered supplies:

(i) Within the water supply area at 25 cents per 1,000 gallons

(ii) Outside the water supply area but inside the Sanitary Board area at 35 cents per 1,000 gallons

(iii) Outside the water supply and the Sanitary Board area at 50 cents per 1,000 gallons

For Sungei Siput—

Metered supplies:

(i) Inside the water supply area at 25 cents per 1,000 gallons

(ii) Outside the water supply area at 50 cents per 1,000 gallons

Unmetered Supplies, Government Institutions, Kuala Kangsar and Sungei Siput.

Kuala Kangsar—

(i)	Malay College	$6 per month
(ii)	Preparatory School	6 ,,
(iii)	Latrines, District Office	4 ,,
(iv)	Stables, Government Plantations ...	4 ,,
(v)	Incinerator	6 ,,
(vi)	Malay Girls' School and Quarters ...	4 ,,
(vii)	,, Boys' School and Quarters ...	4 ,,
(viii)	Malay Girls' School and Quarters at Bukit Chandan	4 ,,
(ix)	Post Office	4 ,,
(x)	Clifford School Hostel No. 1	6 ,,
(xi)	,, ,, 2	6 ,,
(xii)	Arabic School, Bukit Chandan	4 ,,
(xiii)	Railway Cooly Lines, Lawin	4 ,,

Sungei Siput—

(xiv)	Post Office	4 ,,
(xv)	Railway Traffic Department's Lines ...	3 ,,
(xvi)	,, Engineering Department's Lines	3 ,,
(xvii)	,, Police Department's Lines ...	3 ,,

Houses occupied by the Raja Muda of Perak at Telok Anson and Kuala Kangsar ... ... Free G. 1861, 20-3-25. G. 542, 23-1-25.

House occupied by the Hon'ble the Raja-di-Hilir of Perak at Kuala Kangsar ... ... ,, G. 5381, 25.

Koviloor Acadamy

MUNICIPAL.

XXVI.—WATER SUPPLY—(*cont.*)

PERAK—(*cont.*)

UNMETERED SUPPLIES, GOVERNMENT INSTITUTIONS, KUALA KANGSAR AND SUNGEI SIPUT—(*cont.*)

Supplies to all hotels in the town of Ipoh: *G.* 3884, 8-12-16.

For any quantity up to a maximum to be fixed by the Sanitary Board in respect of each hotel, per calendar month	30 cents per 1,000 gallons
For quantities in excess of the maximum fixed as above by the Sanitary Board, per calendar month	At the rates fixed for trade supplies, other than mineral water and ice factories, as per Notification No. 1860 in the *Federated Malay States Government Gazette* of the 9th July, 1915

TELUK ANSON.

Private Water Supplies— *G.* 7311, 23-9-32.

Dhoby Houses ... ... 10 cents per 1,000 gallons from 1st October, 1932

SIMPANG AMPAT, SITIAWAN.

(i) For private metered supply for domestic purposes to non-Government quarters at 50 cents per 1,000 gallons *G.* 3063, 21-4-33.

(ii) For private metered supply for trade purposes at 65 cents per 1,000 gallons

NEGRI SEMBILAN.

METERED SUPPLIES—(All Sanitary Board Areas): N.S. *G.* 217, 28-5-09.

For private use	20 cents per 1,000 gals.	*G.* 4749, 3-7-31.
For all trade supplies granted under section 15	50 ,, ,,	
Gemas for all supplies	50 ,, ,,	*G.* 5168, 17-7-31.

Rembau and Pedas—

Metered private water supplies in addition to meter rent: *G.* 2741, 7-4-33.

For trade purposes	50 cents per 1,000 gals.
,, domestic purposes	25 ,, ,,

Port Dickson—within the water supply area as defined in *Gazette* Notification No. 6493 of 26th August, 1932:

(*a*) For trade purposes (other than those for which special rates are approved)	50 cents per 1,000 gals.	*G.* 6495, 26-8-32.
(*b*) For private domestic supplies	25 ,, ,,	

Koviloor Acadamy

Taxes, Duties, Fees, etc.

XXVI.—Water Supply—(*cont.*)

NEGRI SEMBILAN—(*cont.*)

Seremban—

For ricksha depôts in the Sanitary Board Area	35 cents per 1,000 gals.			G. 239, 3-1-30.
For Government Laundry, Lobak ...	50	„	„	G. 8037, 7-12-28.
1. Chettiar Temple, Temiang, up to 50,000 gallons per mensem no charge, and for amounts taken in excess thereof	20	„	„	G. 7790, 6-11-31.
2. Hindu Temple, Paul Street, up to 10,000 gallons per mensem no charge, and for amounts taken in excess thereof ...	20	„	„	G. 7312, 23-9-32.
3. St. Paul's Institution, Paul Street, up to 50,000 gallons per mensem no charge, and for amounts taken in excess thereof...	20	„	„	G. 7790, 6-11-31.
4. Convent, Birch Road, up to 100,000 gallons per mensem no charge, and for amounts taken in excess thereof ...	20	„	„	
5. Chinese Hospital, Temiang Road, up to 25,000 gallons per mensem no charge, and for amounts taken in excess thereof...	20	„	„	
6. Malay Mosque, Setul Road, 70,000 gallons per mensem no charge, and for amounts taken in excess thereof ...	20	„	„	
7. Parsonage, St. Mark's Church, Tamil Pastor, St. Mark's, up to 15,000 gallons per mensem no charge, and for amounts taken in excess thereof ...	20	„	„	
8. Chinese Maternity Hospital, Lemon Street, up to 10,000 gallons per mensem no charge, and for amounts taken in excess thereof	20	„	„	

[Note.—The rates for items Nos. 1 to 8 are in addition to meter rent.]

Private water supplies outside the Sanitary Board area of Seremban—

Domestic purposes	30 cents per 1,000 gals.			G. 6578, 11-9-31.
Trade purposes	60	„	„	

Unmetered Supplies—(All Sanitary Board areas). G. 3248, 25-10-8.

		$	c.	
Seremban	For private use per mensem ...	2	50	G. 548, 15-1-32. G. 551, 15-1-32. G. 1070, 23-2-23. G. 6408, 13-9-29. G. 4899, 4-7-30. G. 550, 15-1-32.
Tampin and Gemas ...				
Kuala Klawang ...	For trade purposes per mensem ...	3	50	
Kuala Pilah				

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Municipal.

XXVI.—Water Supply—(*cont.*)

Negri Sembilan—(*cont.*)

Government quarters—water-rate on: *G.* 8425, 21-12-28.

Class	I	...	$20	per annum	Class	VI	...	$9	per annum
„	II	...	20	„	„	VII	...	9	„
„	III	...	15	„	„	VIII	...	6	„
„	IV	...	12	„	„	IX	...	6	„
„	V	...	12	„	„	X	...	6	„

(Railway quarters at Tampin are charged for at the above rates.) *N.S.G.* 1802, 31.

Exemptions: *G.* 8780, 6-12-29.

Seremban—

The Residency;
The Astana Hinggap.

Kuala Klawang. *G.* 1011, 31-1-30.

1.	Hospital	12 taps ...	Free	
2.	Town Dispensary	7 „ ...	„	
3.	Market	1 tap ...	„	
4.	Office Latrine...	1 „ ...	„	
5.	Police Barracks	3 taps ...	„	
6.	Police Station	1 tap ...	„	
7.	Government Office	1 „ ...	„	
8.	P.W.D. Cooly Lines	3 taps ...	„	
9.	Sanitary Board Cooly Lines... ...	1 tap ...	„	
10.	Post Office	1 „ ...	„	
11.	Rest-house	3 taps ...	„	
12.	Hindu Temple	1 tap ...	„	
13.	Reading Room and Recreation Club	1 „ ...	$1 per mensem	
14.	Pig Slaughter-house...	1 „ ...	„	
15.	Posts and Telegraphs Cooly Lines ...	1 „ ...	Free	*G.* 6277, 28-8-31.
16.	Malay School, Kuala Klawang ...	1 „ ...	„	*G.* 940, 29-1-32.
17.	Bucket Washing Station	1 „ ...	„	*G.* 5118, 15-7-32
18.	Sanitary Board Motor Garage ...	1 „ ...	„	

Kuala Pilah. *G.* 5849, 29-7-32.

1.	Indian Muhammudan Mosque, Seremban Road, up to 20,000 gallons per mensem no charge, and for amounts taken in excess thereof	20 cents per 1,000 gals.
2.	Malay Mosque, Ulu Muar, up to 15,000 gallons per mensem no charge, and for amounts taken in excess thereof	20 „ „

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XXVI.—WATER SUPPLY—(*cont.*)

NEGRI SEMBILAN—(*cont.*)

KUALA PILAH—(*cont.*)

3. Hindu Temple, Old Seremban Road, up to 10,000 gallons no charge, and for amounts taken in excess thereof ...	20 cents per 1,000 gals.			
4. Chinese Temple, Lister Road, up to 6,000 gallons per mensem no charge, and for amounts taken in excess thereof...	20	,,	,,	G. 8299, 4-11-32.
5. Kuala Pilah Club (old service reservoir)	5	,,	,,	G. 314, 13-1-33.

PORT DICKSON.

1. *The Mosque, Port Dickson*—The first 5,000 gallons used in each month shall be supplied free. Water consumed in excess of this amount shall be paid for at 25 cents per 1,000 gallons. No meter rent shall be charged. G. 638, 25-1-33.

2. *The Mosque, Bagan Pinang*—The first 3,000 gallons used in each month shall be supplied free. Water consumed in excess of this amount shall be paid for at 25 cents per 1,000 gallons. No meter rent shall be charged.

3. *The Hindu Temple, Port Dickson*—The first 5,000 gallons used in each month shall be supplied free. Water consumed in excess of this amount shall be paid for at 25 cents per 1,000 gallons. No meter rent shall be charged.

4. *Power Station, Bagan Pinang*—The first 160,000 gallons used in each month shall be paid for at 25 cents per 1,000 gallons and water consumed in excess of this amount at 50 cents per 1,000 gallons. The minimum monthly payment shall be $40.

5. *Fire Hydrant at The Asiatic Petroleum Company (F.M.S.) Bulk Installation*—A fee of $2 per month, to include maintenance and water used during testing, shall be charged. Water used otherwise than for testing shall be paid for at the rate of $5 for each hour, or part thereof, during which the hydrant is open.

6. *Tanaka Hotel*—The minimum monthly payment shall be $5 for which 5,000 gallons shall be supplied free. Water consumed in excess of this amount shall be paid for at 50 cents per 1,000 gallons.

7. *Pig Slaughter House, Port Dickson*—The first 10,000 gallons used in each month shall be supplied free. Water consumed in excess of this amount shall be paid for at 50 cents per 1,000 gallons.

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Municipal.

XXVI.—Water Supply—(*cont.*)

NEGRI SEMBILAN—(*cont.*)

Port Dickson—(*cont.*)

Exemption from payment of water-rate: Residence of His Highness at Port Dickson. G. 5424, 28-7-33.

Charges for certain private water supplies within the Sanitary Board areas of Tampin and Gemas, with effect from 1st March, 1933, inclusive, in addition to meter rent: G. 2394, 24-3-33.

1. Hindu Temple, Tampin, up to 10,000 gallons per mensem no charge, and for amounts taken in excess thereof	20 cents per 1,000 gals.
2. Surau, Tampin, up to 10,000 gallons per mensem no charge, and for amounts taken in excess thereof ...	20 ,, ,,
3. Malay Mosque, Gemas, up to 15,000 gallons per mensem no charge, and for amounts taken in excess thereof	50 ,, ,,

PAHANG.

Water-rate on Government quarters (from 1-10-32): G. 7992, 21-10-32.

Quarters, Classes I and II	$10 a year
,, III and IV	6 ,,
,, V and VI	3 ,,
All quarters below Class VI (including unclassified quarters)	1.80 ,,

Fraser's Hill— G. 1012, 31-1-30.

Water consumed by buildings within the area known as the Fraser's Hill within the State of Pahang	$1.50 per 1,000 gals.
Government bungalows including lodge and residencies	50 cents per diem
Rest-house and communal houses	10 ,, per room
Railway bungalows	50 ,, up to a maximum of 15,000 gallons per mensem and thereafter $2 for every 1,000 gallons

A.O. 1018, 30.
F.S.G. 887, 29.

Koviloor Academy

Taxes, Duties, Fees, etc.

XXVI.—Water Supply—(*cont.*)

PAHANG—(*cont.*)

Raub, Bentong, Temerloh, Kuantan, Kuala Lipis, Pekan and Mentakab:		*G.* 2150, 21-5-20. *G.* 4901, 28-10-20.
Under section 10 (i)—		*G* 218, 12-1-23.
For domestic purposes	25 cents per 1,000 gallons or such other rates as the Resident may approve in special cases	*G.* 6097, 12-8-32.
Under section 15 (i)—		
For trade purposes	50 cents per 1,000 gallons or such other rates as the Resident may approve in special cases	
For water supplied for building purposes	½% of the estimated cost of building	
Sikh Temple, Raub	up to 15,000 gallons free	Pg. G. 1061, 31.
Tong Wah Hak How School, Raub	05 cents per 1,000 gallons	*G.* 6273, 10-11-27.
Khee Chee School, Temerloh ...	05 „ „	*G.* 9387, 16-12-32.
Unmetered Trade Supplies—		*G.* 6096, 12-8-32.
Tana Rata, Cameron Highlands	Flat rate of $4 per mensem	

FEDERATED MALAY STATES.

Meter Rents—*	Per annum. $ c.	
½ inch	4 00	
¾ „	8 00	S. *G.* 958, 1-2-29.
1 „	10 00	Pk. *G.* 1709, 10.
1½ „	30 00	Pg. *G.* 5999, 28-10-27.
2 „	40 00	
2½ „ (Selangor only)	45 00	
3 „	50 00	
4 „ (Negri Sembilan only)	80 00	*G.* 5487, 1-10-26.

Whenever the State Engineer deems it necessary, through lowness of pressure or other unavoidable cause, to install a ¾-inch meter for a private supply for which a ½-inch meter would otherwise suffice, the Sanitary Board may reduce the charge for such ¾-inch meter to $4 per annum. Rents for meters shall be payable half-yearly in advance.

* These rates include cost of upkeep of meters.

FEDERATED MALAY STATES RAILWAYS.

(*See* F.M.S.R. Tariff Book No. 7.)

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